

REGULAR BOARD MEETING
Tuesday, November 23, 2021 at 7:00 p.m.
VIRTUAL: Google Meet

LiveStream link is located on the Board's website at:

https://www.wecdsb.on.ca/about/board_meetings

AGENDA

Page

1. Call To Order
2. Opening Prayer
3. Land Acknowledgment
4. Recording of Attendance
5. Approval of Agenda
6. Disclosure of Interest - Pursuant to the Municipal Conflict of Interest Act.
7. Presentations:
 - a. Re-engagement Learning Series Part II – Literacy and Numeracy (M. Farrand) --
8. Delegations:

By-Law 3:09: Any person(s) wishing to appear before the BOARD and speak to an item appearing on the agenda of the BOARD meeting has until noon the day before the BOARD meeting to make a request to the SECRETARY. They shall explain briefly the matter on which the presentation is to be made, the organization or interested parties to be represented, the identity, and if applicable, the authority of the spokesperson. A Delegation Form, located on the BOARD's website, must be completed and forward to the SECRETARY.
9. Action Items:
 - a. Previous Meeting Minutes
 - i) Minutes of the Regular Board Meeting of October 26, 2021 1-9
 - b. Items from the Committee of the Whole Board In-Camera Meeting of November 9, 2021 --

10. Communications:
 - a. External (Associations, OCSTA, Ministry):
 - i. Ontario Catholic School Trustees' Association Memorandum dated October 19, 2021 re: 2022 Annual General Meeting Resolutions (F. Valentinis) 10-19
 - b. Internal (Reports from Administration):
 - i. Report: 2020-21 Year-End Budget Variance Report (P. King) 20-37
11. Committee Reports:
 - a. Report: Equity and Inclusion Advisory Committee Minutes of the May 26, 2021 Meeting (M. Farrand) 38-41
 - b. Report: French Immersion Advisory Committee Minutes of the May 12, 2021 Meeting (M. Farrand) 42-45
 - c. Report: Parent Involvement Committee Executive Minutes of the June 10, 2021 Meeting (J. Ulicny) 46-49
 - d. Report: Special Education Advisory Committee Minutes of September 16, 2021 (M. Farrand) 50-52
12. Unfinished Business: None
13. New Business:
 - a. Report: Annual Honoraria Review (P. King) 53-56
 - b. Report: 2020-21 Fiscal Year-End Financial Statements (P. King) 57-88
14. Notice of Motion:
15. Remarks and Announcements:
 - a. Chairperson of the Board
 - b. Director of Education
 - c. Board Chaplain
16. Remarks/Questions by Trustees
17. Pending Items: *None*
18. Future Regular Board Meetings: *Unless stated otherwise, all meetings will be held on the fourth Tuesday of the month at the Windsor Essex Catholic Education Centre - 1325 California Avenue, Windsor beginning at 7:00 p.m.*
 - Tuesday, November 30, 2021 – **Organizational Meeting**
 - Tuesday, December 7, 2021
 - **Monday, January 24, 2022**
 - Tuesday, February 22, 2022
 - Tuesday, March 29, 2022

- Tuesday, April 26, 2022
- Tuesday, May 24, 2022
- **Tuesday, June 14, 2022**
- **Tuesday, June 21, 2022**

Committee of the Whole Board In-Camera Meetings will be held on the second Tuesday of the month at 6:00 pm (closed sessions).

19. Adjourn to In-Camera meeting, if required:
20. Closing Prayer
21. Adjournment

Fulvio Valentinis
Chairperson of the Board

Emelda Byrne
Director of Education & Secretary of the Board



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

REGULAR BOARD MEETING
Tuesday, October 26, 2021 at 7:00 p.m.
VIRTUAL: Google Meet

DRAFT MINUTES

PRESENT

Trustees:

F. Alexander	B. Mastromattei
K. Bouchard	T. Polifroni
M. DiMenna	L. Soulliere, <i>Vice-Chair</i>
F. DiTomasso	F. Valentinis, <i>Chair</i>
M. Heath (<i>joined at 7:43pm</i>)	
J. Malott, Student Trustee	
G. Touma Student Trustee	

Regrets:

Administration:	E. Byrne (Resource)	K. Bull	G. McKenzie
	J. Ulicny	S. Fields	C. Norris
	P. King	J. Ibrahim	J. Tawil
	M. Farrand	R. Lo Faso	

Board Chaplain: Rev. L. Brunet

Others:

Recorder: B. Marshall

Call To Order – Chair Valentinis called the meeting to order at 7:01 pm.

1. Opening Prayer – Fr. Brunet opened the meeting with a prayer.
2. Land Acknowledgment
While it is a well-traveled land, we would like to respectfully acknowledge that the land on which we gather today is the traditional territory of the Three Fires Confederacy of First Nations, comprised of the Ojibway, the Odawa, and the Potawatomi Peoples. We are grateful to work, learn and live in this area.

3. Recording of Attendance – All Trustees are present and participating electronically. Trustee Heath joined the meeting at 7:43pm.
4. Approval of Agenda – No amendments this evening.

Moved by Trustee Mastromattei and seconded by Trustee DiTomasso that the October 26, 2021 Regular Board meeting agenda be approved as distributed. *Carried*

5. Disclosure of Interest - Pursuant to the Municipal Conflict of Interest Act: None
6. Presentations:
 - a. Re-engagement Learning Series Part I – Special Education and Mental Health

Part one of a two part Re-engagement Learning Series – Special Education and Mental Health highlighted how the board is supporting and reconnecting with students and their families with special and mental health needs.

The board's support teams have been able to evolve their practices in response to the challenges brought on by COVID-19 during both virtual and the return of in-person learning. These circumstances have been a catalyst for change and have helped to broaden the way the board meets the needs of all students.

Dr. Erin Picard, Chief Psychologist and Diane Tope-Ryan, Senior Program Specialist presented the board's three tiered support model. This model and supports associated with each tier are allocated based on the needs of each school, each child and family and are continually monitored.

Over the years, the board has been able to increase the number of mental health supports through Ministry funding. The increased staff complement, Psychologist, Psychotherapist, Child and Youth Workers and Education Assistants has been instrumental in addressing student needs adequately and efficiently.

Superintendent Bull thanked Dr. Picard and Ms. Tope-Ryan for their presentation.

Vice Chair Soulliere congratulated and thanked administration, Dr. Picard and Ms. Tope-Ryan for a thorough and comprehensive presentation. It is always important, but especially during these challenging times, to continually monitor and adapt to the needs of all students and their families. Ms. Soulliere complimented the board's support teams and was pleased to hear the mental health staff complement has increased.

7. Delegations: None
8. Action Items:
 - a. Previous Meeting Minutes
 - i) Minutes of the Regular Board Meeting of September 28, 2021

Moved by Trustee DiMenna and seconded by Trustee Polifroni that Minutes of the Regular Board Meeting of September 28, 2021 be approved as distributed. *Carried*

b. Items from the Committee of the Whole Board In-Camera Meeting of October 12, 2021

Vice Chair Soulliere reported that the Windsor-Essex Catholic District School Board convened a Committee of the Whole Board in-camera meeting on October 12, 2021 pursuant to the Education Act - Section 207, to consider specific personnel, pupil, security of the property of the board, real property, labour relations, potential litigation and other matters permitted or required to be kept private and confidential under the Municipal Freedom of Information and Protection of Privacy Act.

From the October 12, 2021 in-camera meeting:

Moved by Trustee Soulliere and seconded by Trustee DiMenna that the Board approve the recommendation exempt from access under Security of the Property of the Board, item 10a). Carried.

Moved by Trustee Soulliere and seconded by Trustee Bouchard that the Board approve the recommendation exempt from access under Security of the Property of the Board, item 10b). Carried

Moved by Trustee Soulliere and seconded by Trustee DiTomaso that the Board approve the recommendation exempt from access under Security of the Property of the Board, item 10c). Carried.

Moved by Trustee Soulliere and seconded by Trustee DiMenna that the Board approve the recommendation exempt from access under Security of the Property of the Board, item 10d). Carried.

9. Communications:

a. External (Associations, OCSTA, Ministry):

- i. Ontario Catholic School Trustees' Association Memorandum dated October 13, 2021 re: 2022 OCSTA Trustee Award of Merit

Moved by Trustee Soulliere and seconded by Trustee DiMenna that the Ontario Catholic School Trustees' Association Memorandum dated October 13, 2021 re: 2022 OCSTA Trustee Award of Merit be received as information. Carried

- ii. Ontario Catholic School Trustees' Association Memorandum dated October 13, 2021 re: 2022 OCSTA Student Trustee Alumni Award

Moved by Trustee Polifroni and seconded by Trustee Bouchard that the Ontario Catholic School Trustees' Association Memorandum dated October 13, 2021 re: 2022 OCSTA Student Trustee Alumni Award be received as information. Carried

b. Internal (Reports from Administration):

- i. Report: Enrolment/Staffing School Organization Information for Elementary and Secondary Schools September 2021

Moved by Trustee Soulliere and seconded by Trustee Polifroni that the Board receive the report Enrolment/Staffing School Organization Information for Elementary and Secondary Schools September 2021. Carried

- ii. Report: Revised Administrative Procedure Pr A:19B COVID-19 Health and Safety Protocols and New Administrative Procedure Pr A:19C COVID-19 Immunization Disclosure, Mandatory Testing and Vaccination Procedure

Moved by Trustee DiMenna and seconded by Trustee DiTomasso that the Board receive as information revised procedure Pr A:19B COVID-19 Health and Safety Protocols and new procedure Pr A:19C COVID-19 Immunization Disclosure, Mandatory Testing and Vaccination Procedure. Carried

10. Committee Reports:

- a. Report: Audit Committee Public Minutes of the June 16, 2021 Meeting

Moved by Trustee Bouchard and seconded by Trustee Soulliere that the Board receive the Minutes of the June 16, 2021 Audit Committee meeting as information. Carried

Trustee Heath joined the meeting at 7:48pm.

- b. Report: Audit Committee Annual Report to the Ministry of Education

Moved by Trustee Mastromattei and seconded by Trustee Heath that the Audit Committee's 2020-21 Annual Report to the Ministry of Education be received as information and submitted to the Ministry of Education as required by Ontario Regulation 361/10 - Audit Committees. Carried

- c. Report: Indigenous Education Advisory Committee Minutes of the June 2, 2021 Meeting

Moved by Trustee Heath and seconded by Trustee Soulliere that the Board receive the Minutes of the June 2, 2021 Indigenous Education Advisory Committee meeting as information. Carried

- d. Report: Special Education Advisory Committee Minutes of June 17, 2021

Moved by Trustee DiMenna and seconded by Trustee DiTomasso that the Board receive the Minutes of the Thursday, June 17, 2021 Special Education Advisory Committee meeting as information. Carried

11. Unfinished Business: None

12. New Business:

- a. Report: Draft Amended Policy IT:01 Acceptable Use of Information Technology Resources, *final approval*

Moved by Trustee Alexander and seconded by Trustee Bouchard that the Board provide final approval to Draft Amended Policy IT:01 Acceptable Use of Information Technology; and

**That the Board receive as information Administrative Procedures:
PR IT:01A – Acceptable Use of Information Technology Resources;
PR IT:01B – User Access Management;**

PR IT:01C – Passwords for User Accounts;
PR IT:01D – Procurement and Disposal of Information Technology Resources;
PR IT:01E - Personal Electronics Devices;
PR IT:01F – Privacy and Information Management;
PR IT:01G – Email and Electronic Communication; and
PR IT:01H – Cloud Services (NEW) *Carried*

- b. Report: Revised Terms of Reference for Equity and Inclusion Advisory Committee, French Immersion Advisory Committee and Indigenous Education Advisory Committee

Moved by Trustee Heath and seconded by Trustee DiTomaso that the Board approve the revised Terms of References for the Equity and Inclusion Advisory Committee, French Immersion Advisory Committee and Indigenous Education Advisory Committee. *Carried*

- c. Report: Tender Approval: New Parking Lot and Kiss-N-Ride at St. Joseph Catholic Elementary School

Moved by Trustee Polifroni and seconded by Trustee DiTomaso that approval be given to the award of tender and the issuance of a purchase order contract for the New Parking Lot and Kiss-N-Ride Project at St. Joseph Catholic Elementary School in the amount of \$584,554 plus HST to Piera Con Enterprises Inc., to be funded from the approved School Condition Improvement Budget. *Carried*

13. Notice of Motion: None

14. Remarks and Announcements:

- a. Chairperson Valentinis provided the following comments:

Chair Valentinis publicly congratulated administration, under the leadership of Superintendent Lo Faso, for the Truth and Reconciliation recognition event that was held on September 30 at the Catholic Education Centre. It was very informative, very well done and a beautiful event. My compliments to the organizers and to Vice Chair Soulliere for her wonderful comments.

Each year the Ontario English Catholic Teachers' Association sponsors the Young Authors Awards. The awards celebrate the writing talents and accomplishments of students from Kindergarten to Grade 12. For the 2021 year, two students from our Board received awards: Lauren Robinson from St. Thomas of Villanova Catholic Secondary School in the grades 9 and 10 Short Story category and Payette Kennette from St. John the Baptist Catholic Elementary School in the French grades 5 and 6 Nonfiction category. Congratulations to the award recipients and all those who participated.

To support executive administrators throughout the province, on behalf of the Board of Trustees, a letter will be sent to Mr. Lecce, Minister of Education and Mr. Sarkaria, President of the Treasury Board addressing the inequity of compensation for senior leaders in Ontario. The letter will be emailed tomorrow. This topic is questioned every week during the Chair teleconferences with Minister Lecce.

On November 11th, Remembrance Day, let us recognize the contributions of our Veterans and honour those who made the ultimate sacrifice on behalf of Canada.

b. Director Byrne provided the following comments:

Looking back on our successes...

In keeping with our vision of building communities of faith, hope and service we have been focusing our efforts this year on building relationships with our students, staff and communities as they transition back to in-person learning in our schools.

Every month we have been asking our schools to submit photos and video clips so that our trustees and our community can see examples of how we are building these relationships.

Some highlights from this month's video include:

- Curbside blessings from our parish partners for students and their families as they arrive at St Pius X Catholic Elementary School;
- Donations of brand new track suits from our friends at the Caboto Soccer Club to students at Assumption Middle School, Immaculate Conception, H.J. Lassaline, St. James, St. Angela, and W.J. Langlois Catholic Elementary Schools;
- World Teacher Day at St Teresa of Calcutta Catholic Elementary School on October 5, 2021;
- Students from Notre Dame Catholic Elementary School who collected food cards and other items for the Multicultural Council to give to newly arrived refugees from Afghanistan;
- Students and staff from Holy Names Catholic High School building beds for Sleep in Heavenly Peace;
- Early Childhood Educator Appreciation Day at Sacred Heart and St. Pius X Catholic Elementary Schools;
- Some great music education improvisation at Corpus Christi Catholic Middle School;
- Bus Driver Appreciation Day at St. John Vianney Catholic Elementary School;
- Students from Cardinal Carter Catholic Secondary School talking about what they are thankful for on Thanksgiving; and
- Staff and students from the Catholic Studies program at St Thomas of Villanova Catholic Secondary School showcasing their efforts to help the Downtown Mission and our local Emergency Medical Services.

Link to the video: [Building Relationships](#)

Looking ahead.....

As Fr. Larry mentioned, November 1 is All Saints Day and November 2 All Souls day.

The online Ontario Secondary School Literacy Test begins this week at one secondary school and will continue through November for the other 7 secondary schools. This fall is designated for grade 11 students and the spring for grade 10 students.

November 12th is a Professional Development Day for elementary and secondary staff. Staff will participate in onsite PD sessions on Mathematics, Anti-Racism and Anti-Discrimination, Mental Health and Well-Being and Assessment and Evaluation.

Virtual Grade 8 Open House nights begin in November. These evenings are great opportunities for senior elementary students to virtually visit our high schools and find out more details on our specialized programs, extracurricular activities or the school in general. The dates will be posted on the board's web site.

- c. Board Chaplain Brunet commented on Carlo Acutis who is on the road to sainthood after Pope Francis approved a miracle attributed to Acutis: The healing of a 7-year-old Brazilian boy from a rare pancreatic disorder after coming into contact with an Acutis relic, a piece of one of his T-shirts. Carlo died of leukemia at the age of 15.

15. Remarks/Questions by Trustees

Trustee Alexander - nothing this evening.

Trustee Bouchard commented that she is pleased a student senate representative will sit on three trustee committees and congratulated student trustee Malott and her dad, Mr. Malott for the Catholic Register article: Father-Daughter Battle Period Poverty. Ms. Bouchard also thanked the board for promoting International Walk to School Month (Walk October) which ends this week.

Trustee Mastromattei mentioned he enjoyed the Re-engagement Part I and Director Byrne's Building Relationships presentations.

Trustee Polifroni thanked everyone for their efforts during these challenging times and continues to pray that everyone stays safe.

Trustee Heath – nothing this evening.

Trustee DiMenna – nothing this evening.

Trustee DiTomaso – nothing this evening.

Vice Chair Soulliere – nothing this evening.

Student Trustee Malott commented on the Catholic Register article and provided the following high school events:

- Our student senate met last week, and we were pleased to hear that schools have been working hard to stay connected and involved with their community inside and outside their schools through fundraising and school spirit campaigns.
- National Day for Truth and Reconciliation was celebrated on September 30, 2021. All eight schools participated by encouraging students to wear Orange shirts, promoting resources on their social media accounts, and participating in the land acknowledgment.
- Assumption held a feminine hygiene drive from September 27th to October 1st. The collection was very successful; the school was able to collect 516 tampons, 1165 pads, and

over 150 other hygiene products. All the donations will be given to women in need within the Assumption community and as well used in their annual Christmas baskets.

- To show support for breast cancer awareness, F.J. Brennan students were encouraged to wear pink on Friday, October 22, 2021. The school also promoted information regarding breast cancer awareness month on their school instagram.

On behalf of herself and her family, Student Trustee Malott thanked the board and administration for the kind words, flowers and prayers on the passing of her grandmother.

Student Trustee Touma provided the following high school events:

- Focusing on building a social media presence, Catholic Central created a media team that works in coalition with their student council. This new branch of their student council allows artistically inclined students to have a creative outlet. Their media team produced a teacher appreciation video where student council members thanked teachers for everything they have done in the past year. The school celebrated Thanksgiving by placing kind messages on every locker.
- Earlier this month, as a part of their Thanksgiving and Halloween spirit week, St. Anne collected monetary donations of \$2 to dress down in pink for breast cancer awareness month. All proceeds received were given to the Canadian Cancer Society.
- As a way to recognize french immersion students, St. Joseph's celebrated franco-ontarien day by allowing students to dress down in full green and white. Last year, students were placed in colour-coded houses to compete in friendly competitions. As a way to encourage students to be more involved in their houses, their peers were encouraged to send pictures of their outfits for points.
- St. Thomas of Villanova hosted an extremely successful Thanksgiving can drive, having collected over 2000 cans that were donated to the Windsor Youth Centre.

16. Pending Items: *None*

17. Future Regular Board Meetings: *Unless stated otherwise, all meetings will be held on the fourth Tuesday of the month at the Windsor Essex Catholic Education Centre - 1325 California Avenue, Windsor beginning at 7:00 p.m.*

- Tuesday, November 23, 2021
- Tuesday, November 30, 2021 – **Organizational Meeting**
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- **Tuesday, June 21, 2022**

Committee of the Whole Board In-Camera Meetings will be held on the second Tuesday of the month at 6:00 pm (closed sessions).

18. Adjourn to In-Camera meeting, if required: Not Required

19. Closing Prayer – Fr. Brunet closed the meeting with a prayer.
20. Adjournment – There being no further business, the Regular Board meeting of October 26, 2021 adjourned at 8:16p.m.

Draft for Approval

Fulvio Valentinis
Chairperson of the Board

Emelda Byrne
Director of Education & Secretary of the Board



Ontario Catholic School Trustees' Association

October 19, 2021

MEMORANDUM

TO: Chairpersons and Directors of Education
- All Catholic District School Boards

CC: OCSTA Directors and Staff
Board Secretaries and Administrative Assistants

FROM: Nick Milanetti, Executive Director

SUBJECT: **2022 AGM Resolutions**

PLEASE REVIEW THIS INFORMATION AT A MEETING OF YOUR BOARD

The study and processing of resolutions is one of the fundamental responsibilities of OCSTA. The resolution process provides member boards with the opportunity to shape the work of the Association by bringing important issues, which have provincial implications to the attention of all trustees in the province. Delegates will consider and vote on all resolutions received from OCSTA members.

During the year, important issues of a provincial nature that arise at the board level may be used to develop resolutions for OCSTA. Resolutions may be submitted at any time up until the final deadline of *12:00 p.m. EST January 28, 2022*.

Attachments

- *Guidelines*
- *Sample Resolution & Fillable Form*
- *Explanation of Committee Recommendations & Resolution Procedures*
- *OCSTA Mission, Vision, Strategic Priorities*
- *Chart of 2021 Resolutions with AGM Decisions*
- *Related By-Law Section 6.9 (Resolutions)*



Ontario Catholic School Trustees' Association

Guidelines for Preparing Resolutions

To improve the effectiveness of the resolution process, we ask boards to review the following guidelines.

Resolutions are your opportunity to shape the work of the Association by addressing problems, solutions or concerns, which affect Catholic education in Ontario. **A resolution approved by the membership at the Annual General Meeting calls for priority action by OCSTA and the commitment of OCSTA resources to address the particular issue outlined in the resolution.**

- A. All Resolutions will be reviewed by the Resolutions Committee and a Committee Recommendation will be added to each Resolution. Committee Recommendations will be guided by the following criteria.**

The resolution:

- a. Is in keeping with the Mission, Vision and Strategic Priorities of the Association.
- b. Is of a provincial nature and addresses an area of concern for the province's Catholic school boards is a matter that requires attention or action.
- c. Is written in language appropriate for province-wide consideration (language contained in resolutions is often incorporated into subsequent communications to the government or other relevant parties).
- d. Is accompanied by substantiated rationale.
- e. OCSTA addresses education funding issues in the **Annual Finance Brief to the Minister** and submission to the yearly **Pre-Budget Consultation**. Boards are encouraged to submit education funding issues requiring Association action and advocacy by the middle of October.

B. Steps in Preparing a Resolution

1. Review the Mission, Vision and Strategic Priorities of OCSTA.
2. Identify the concern. Be sure the concern is a matter of **province-wide** scope.
3. Research and gather sufficient supporting background materials to substantiate the resolution. If the concern has been presented/dealt with in a previous resolution, review the outcome of that process to assess what changes in approach/additional information might be useful.
4. Write the resolution in the following proposed format taking care to ensure that:
 - a. Each "*Whereas*" is accompanied by adequate background material.
 - b. The "*Therefore be it Resolved*" directs OCSTA to take specific action.

C. Writing A Resolution

Structure

The resolution should be assigned a succinct title that identifies the problem or issue (or its proposed solution). There should be two parts to the resolution: a preamble followed by a resolving clause (or clauses).

1. Preamble

The preamble is a brief statement of background or rationale coming before the resolving clause(s). The purpose of the preamble is to provide information without which the point or the merits of a resolution are likely to be poorly understood.

Each clause in a preamble is written as a separate paragraph, beginning with the word “WHEREAS”.

2. Resolving Clauses

A resolving clause indicates what action(s) is to be taken given the “WHEREAS” clause(s) in the preamble. If more than one action is being recommended, the “Therefore be It Resolved” portion should be divided into a), b), c), etc.

3. Submission Statement

Please include the following information in the submission statement.

[Mover’s Name]
[Secunder’s Name]
[Board Name]
[Topic]

D. Submission Deadline Date

The **final** deadline date for receipt of resolutions in the OCSTA office is **12:00 p.m. EST, January 28, 2022**. We encourage boards to submit their resolutions at any time by email to Connie Araujo-De Melo at cdemelo@ocsta.on.ca.

E. Regulations

Please see the attached current regulations regarding submission and presentation of resolutions at the AGM.

These guidelines, the enclosed sample resolution and the resolution session procedures are provided as a reference that we hope you will find useful in preparing effective resolutions for your Association and Catholic education in Ontario.

Sample Resolution

The following example is taken from a Resolution dealt with at a previous AGM and is provided for your reference.

Moved by: [Mover's Name] [Board Name]

Seconded by: [Seconder's Name]

Topic: [e.g. Vacancies on School Boards]

Whereas: from time to time a vacancy occurs in the office of a member of the board; and

Whereas: according to Section 221(1) of the *Education Act*, the vacancy must be filled by either a by-election or by appointment; and

Whereas: boards choosing to appoint a new trustee will, most commonly, engage in an open and fair process of selection; and

Whereas: the *Education Act* requires that the process be fully completed within 60 days of the office becoming vacant; and

Whereas: the 60 day time period may encompass a part of the year (e.g. Christmas, summer months, March Break) when board operations and processes are reduced, thus making the timelines very tight and, potentially, unmanageable;

Therefore be it Resolved that:

OCSTA petition the Ministry of Education to review the section of the *Education Act* which relates to trustee vacancies with a view to extending the timeline by either increasing the number of days or altering the requirement that the process be completed within a designated number of regular school days.

Does the above resolution reflect the interest of students and/or publicly funded Catholic School Boards in the province of Ontario? Yes ☐ No ☐

Please briefly outline below how the above resolution is of province-wide scope reflecting the interest of students and/or publicly funded Catholic School Boards in the province of Ontario.

Explanation of Committee Recommendations & Resolution Session Procedures

Resolution sessions will be conducted using “**Robert’s Rules of Order**” and the provisions of the OCSTA Constitution. The chairperson of the session will ensure compliance with their rules.

Explanation of Committee Recommendations

The **Resolutions** Committee will study the resolutions and offer recommendations on the best way to meet their intent. The recommendations and their implications are:

- i. **Approve**
The direction given in the “therefore be it resolved” section of the resolution will be carried out.
- ii. **Approve and refer to the committee for appropriate implementation.**
The resolution will be forwarded to the designated committee for implementation.
- iii. **Receive and refer to the committee for study.**
The resolution will be forwarded to the designated committee for study. Following the study and receipt of the committee’s recommendation, the Board of Directors will determine whether or not the resolution will be implemented.
- iv. **Not support**
No action will be taken.
- v. **No recommendation**
The committee is not making any recommendation with respect to the resolution.
- vi. **No action required**
The intent of the resolution has been met. No further action will be taken.
- vii. **No action required – In Progress**
OCSTA is actively working to meet the intent of the resolution.

Resolution Session Procedures

Delegates wishing to speak to a resolution must state their name and the name of the board they represent.

The mover of a resolution will have the opportunity to be the first and last to speak to that resolution. Other trustees may speak once to a resolution.

The chairperson may declare a motion out of order giving the reasons for doing so. The chairperson’s decision may be challenged by a majority vote of those voting delegates at the session when the vote is called.

Voting will be by a show of hands. Delegates carrying proxies must have and show the proxies they are carrying. Ballots will be provided in the event that a vote by ballot is called for.

Note Re Quorum: *Quorum for the transaction of business at any meeting of the Members shall require the presence in person or by proxy of not less than a total of forty (40) current Members.*

Grouped Resolutions

- a. the chair of the session will ask for a mover and seconder to approve the **grouping** of various related resolutions.
- b. the chair of the session will ask for movers and seconders for the committee recommendation for each group.
- c. delegates will vote on the committee recommendation for each group.

Delegates may request that any resolution(s) be removed from a “group” to be handled individually. These will be addressed when the group from which they have been removed has been dealt with.

Resolutions Handled Individually

These will include resolutions removed from the groups and resolutions for which the committee has not made any recommendation.

A. Resolutions with committee recommendations

1. The chair of the session will announce the resolution number and the name of the sponsoring board:
 - ☐ the chair will call for the sponsoring board to move and second **the committee recommendation;**
 - ☐ delegates will speak to the committee recommendation;
 - ☐ delegates will vote on the committee recommendation.
2. If the sponsoring board does not move the committee recommendation from the floor:
 - ☐ the chair will call for the sponsoring board to move their **original resolution;**
 - ☐ delegates will speak to the resolution;
 - ☐ delegates will vote on the resolution.
3. If the original resolution is not moved by the sponsoring board, the resolution will be withdrawn.

B. Resolutions without committee recommendations

1. These resolutions will be handled as follows:
 - ☐ the chair will call for the sponsoring board to move their **original resolution;**
 - ☐ delegates will speak to the resolution;
 - ☐ delegates will vote on the resolution.
2. If the original resolution is not moved by the sponsoring board, the resolution will be withdrawn.

C. Amendments from the Floor

Amendments made on the floor relate to the “therefore be it resolved” section of the resolution and **must be written out** and handed to the chairperson. The chairperson will consider the amendment and, if necessary, discuss it with the parliamentarian or others to ensure that it is clearly understood.

- ☐ the chair will **read** the amendment;
- ☐ delegates will speak to the amendment;
- ☐ delegates will vote on the amendment;
- ☐ delegates will vote on the resolution as amended.

If the amendment is defeated:

- ☐ delegates will be asked to speak to the original resolution;
- ☐ delegates will vote on the original resolution.

D. **Members’ Discussion Right**

Under Article 6.11 (*Members Discussion Right*), any Member entitled to vote at an Annual Meeting is entitled to raise for discussion at that meeting any matter with respect to which the Member would have been entitled to submit a proposal, subject to the conditions outlined in Sections 6.10.1 to 6.10.5⁸, and provided that:

- 6.11.1 if such Member continues such discussion for three minutes or more, the Chair of the meeting may interrupt the Member and permit others to speak to the discussion item, for up to three minutes per member; and
- 6.11.2 no discussion item shall be put to the membership for a vote at the meeting at which it was raised for discussion.

Revised October 21, 2021

⁸S.56(1)(b) of the ONCA



Ontario Catholic School Trustees' Association

Our Mission

Inspired by the Gospel, the Ontario Catholic School Trustees' Association provides the provincial voice, leadership and service for elected Catholic school trustees to promote and protect publicly funded Catholic education in Ontario.

Our Vision

Ontario is enriched by a publicly funded Catholic education system governed by locally elected Catholic school trustees who serve with faith, commitment and compassion.

The Association's **Strategic Priorities** are as follows:

1. Enhance Political Advocacy for Catholic Education

- a. Strengthen current advocacy platform by building positive new relationships and reinforcing existing ones with groups like OAPCE, OCSOA, CWL, etc.
- b. Communicate and promote current messages about the value of Catholic education to our key target audiences: parents, students, politicians, teachers, alumni, parishioners, etc.

2. Engage Trustees in an Enriched Development Program

- a. Assess the current needs and interests of members to guide development of appropriate programming.
- b. Ensure OCSTA programing provides timely and relevant content to support trustees in their roles as advocates and spokespersons for Catholic education.

3. Manage Human and Fiscal Resources to Effectively meet Changing Needs

- a. Align the work of committees, staff and fiscal resources behind structures and initiatives that support the association's three key priorities.
- b. Ensure OCSTA is structurally aligned to successfully fulfill its role as the legislated Employer Bargaining Agent for all of Ontario's English Catholic District School Boards.



Ontario Catholic School
Trustees' Association

OCSTA 2021 Resolutions with AGM Directives

	BOARD	TOPIC	AGM DECISION
1.	Dufferin-Peel	Parent Reaching Out (PRO) Grants	Approve
2.	Dufferin-Peel	Funding for Retrofitting/Renovating Schools	Approve
3.	Dufferin-Peel	Funding for Students with Diverse Learning Needs, including Special Education Needs	Approve & Refer to Political Advocacy Committee
4.	Dufferin-Peel	Technology Funding	Approve & Refer to Political Advocacy Committee
5.	Dufferin-Peel	COVID-19 Recovery Funding	Approve & Refer to Political Advocacy Committee
6.	Dufferin-Peel	Funding to Address Anti-Black Racism	Approve & Refer to Political Advocacy Committee
7.	Peterborough Victoria Northumberland & Clarington	Ontario Regulation 191/11 Accessibility for Ontarians with Disability Act (AODA)	Approve & Refer to Political Advocacy Committee
8.	Simcoe Muskoka	Improving Broadband and High-Speed Internet for Educational Purposes (Home and Schools)	Receive & Refer to Political Advocacy Committee
9.	Dufferin-Peel	STEM Funding	Receive & Refer to Political Advocacy Committee
10.	Simcoe Muskoka	Importance of Ventilations in Schools	Receive & Refer to Political Advocacy Committee
11.	Algonquin & Lakeshore	Inaugural Meetings and the Modernizing Ontario's Municipal Legislation Act, 2017	Receive & Refer to Political Advocacy Committee
12.	Algonquin & Lakeshore	OSAP Access for Certification Program Students	Receive & Refer to Political Advocacy Committee
13.	Algonquin & Lakeshore	Broadband Modernization Program & E-Learning Strategy	Receive & Refer to Political Advocacy Committee
14.	York	Transportation Funding for French Immersion Students	Receive & Refer to Political Advocacy Committee
15.	Simcoe Muskoka	Special Education Virtual Mode Support	Receive & Refer to Political Advocacy Committee
16.	Simcoe Muskoka	Special Education Parent Funding Support for the Involvement of Third-Party Providers in the Home During the Pandemic and Beyond	Receive & Refer to Political Advocacy Committee
17.	Simcoe Muskoka	Carbon Monoxide Sensors/Detectors	Receive & Refer to Political Advocacy Committee
18.	Ottawa	Racism Module in Trustee Training	Approve & Refer to Catholic Education and Trustee Enrichment Committee
19.	Ottawa	History Focus for Catholic Education Week 2022	Receive & Refer to Catholic Education and Trustee Enrichment Committee
20.	Algonquin & Lakeshore	Executive Compensation	Receive & Refer to Labour Relations Committee
21.	Dufferin-Peel	Student Transportation Funding	No Action Required – In Progress
22.	Dufferin-Peel	Qualified French Teacher Recruitment & Retention	No Action Required
23.	London	Student Representation on the OCSTA Board of Directors	Withdrawn by submitting board.
24.	Dufferin-Peel	Hard Caps in Kindergarten Classes	Withdrawn by submitting board



Ontario Catholic School
Trustees' Association

**Excerpt from
Ontario Catholic School Trustees' Association
General Working By-law 2020-1**

6. MEETINGS OF MEMBERS

6.9 Resolutions from CDSBs

Any CDSB may submit a Resolution for consideration at an Annual Meeting to address any challenge or opportunity which affects Catholic education in Ontario, subject to the following:

- 6.9.1 each such Resolution shall have been received at the Head Office of the Corporation not less than sixty (60) days prior to the date of the Annual Meeting;
- 6.9.2 each such Resolution shall have been considered and reported upon by a Committee of the Board, or by the Board of Directors;
- 6.9.3 each such Resolution shall be circulated among all CDSBs not less than thirty (30) days prior to the Annual Meeting;
- 6.9.4 each such Resolution shall be included in the notice of the Annual Meeting; and
- 6.9.5 no such Resolution shall be acted upon unless approved by a majority of the votes cast at an Annual Meeting.



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

Meeting Date:
November 23, 2021

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☒ Approval ☐

PRESENTED BY: Senior Administration

SUBMITTED BY: Emelda Byrne, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: 2020-21 YEAR END FINANCIAL VARIANCE REPORT

RECOMMENDATION:

That the 2020-21 Year End Financial Variance Report be received as information.

SYNOPSIS:

This report is being presented to provide a status of the final 2020-21 budget versus actual expenses and revenues.

BACKGROUND COMMENTS:

The Year-End Financial Variance Report covers the fiscal period from September 1, 2020 to August 31, 2021 and includes all revenue and expenses for the fiscal year.

All variances calculated and analyzed are in comparison to the 2020-21 Budget Estimates which were approved by the Board and submitted to the Ministry of Education in August 2020. The 2020-21 Revised Estimates, submitted in December 2020, represent the latest financial submission to the Ministry of Education and are provided for information purposes only.

Financial Variance Report Format

The Variance Report attached in the appendices is comprised of four sections: (1) A financial results summary presented in Appendix A which provides a high level summary of the Board's 2020-21 Estimates and Revised Estimates and actual financial results as at August 31, 2021; (2) a summary of enrolment presented in Appendix B; (3) a summary of staffing presented in Appendix C, and (4) detailed schedules of revenues and expenses presented in Appendices D and E which provide information on changes from budget to actual comparisons.

Summary Schedules (see Appendices A, B and C)

The summary schedules present three key indicators for the Board, namely financial results, enrolment and staffing.

Detailed Schedules of Revenues and Expenses (see Appendices D and E)

These schedules contain detailed information of the revenues and expenses included in the Financial Results Summary.

I. Financial Highlights – Appendix A:

Background:

As mentioned in the First Interim Financial Variance Report, the 2020-21 original Board approved Budget Estimates were developed based on the assumption that school would resume as normal commencing in September 2020, without including in the budget the unfunded cost of several COVID-19 related budget pressures the board was facing.

As noted in the Second Interim Financial Variance Report, as district school boards began preparation of the 2020-21 Revised Budget Estimates, more direction was provided by the Ministry of Education with respect to assumptions that all boards should use in their Revised Estimates. Specifically, the following was to be assumed:

- Boards were to report COVID-19 related revenue and expenses in the Revised Estimates.
- For the duration of the school year, schools would remain open with current health and safety protocols in place.
- The modes of curriculum delivery (in person and virtual learning) and associated costs in place at November 1, 2020 would remain in place for the duration of the school year.
- COVID-19 expenses should be reported based on their expected usage.
- Only those sources of additional funding that were formally announced were to be included in board's forecast of revenue.

With provincial school closures resulting in close to 40% of the school year occurring remotely, reduced COVID-19 expenditures were realized as there was significantly less requirement for temporary cleaners and student transportation.

A summary of the impact of the COVID-19 pandemic on revenues and expenses is identified below:

	Estimates (\$M)	Revised Estimates (\$M)	Financial Statements (\$M)
COVID-19 PPF/GSN* Funding	1.142	4.544	6.920
COVID-19 Expenditures	(1.142)	(6.630)	(7.300)
COVID-19 related (deficit)	0.00	(2.086)	(0.380)

*PPF = Priorities and Partnerships Funding
GSN = Grants for Student Needs

In-Year Results:

The 2020-21 actual financial results include an increase in revenue of \$4.2M mainly due to increased Priorities and Partnership Funding (PPF) to support the safe return to school in response to the COVID-19 pandemic. Additionally, one-time stabilization funding which was received to mitigate the financial impact of unexpected enrolment declines is also contributing to this variance.

There was a decrease of \$1.1M in total expenses mainly due to decreased expenditures incurred during the remote learning periods. Additionally, the contingency reserve was removed as the fiscal year is finalized.

The overall result of operations for the 2020-21 fiscal year is an in-year surplus of \$3.6M. When added to the prior year (2019-20) accumulated surplus of \$22.5M, this results in a \$26.1M accumulated surplus at 2020-21 year-end. Since the Board is currently projecting an in-year surplus, the previously projected adjustment for post-retirement benefit (PRB) expenses and sinking fund interest has been removed from the actual year-end position as shown below:

	2020-21 Estimates (\$M)	2020-21 Revised Estimates (\$M)	2020-21 Financial Statements (\$M)
Revenue	268.14	269.66	272.38
Less: Expenses	(269.85)	(273.95)	(268.77)
In-Year Surplus/(Deficit)	(1.71)	(4.29)	3.62
Adjustment for PRB and sinking fund interest	1.71	1.71	-
Adjusted In-Year Surplus (Deficit)	0.00	(2.58)	3.62

Given the positive year-end results and the savings that have been realized in the Board Administration envelope over the past several years, \$590K of these savings were internally appropriated in 2019-20, and an additional \$1.68M in 2020-21, to support the annual amortization of the Board Administration capital deficit.

A summary of the Accumulated Surplus Available for Compliance at August 31, 2021 is shown below:

Opening Accumulated Surplus (2019-20 year-end restated)	\$22.499M
Add: 2020-21 In-Year Surplus	\$3.616M
Accumulated Surplus Available for Compliance, 2020-21	\$26.115M
Less: Surplus internally appropriated for:	
Post Retirement Benefit Amortization	(\$5.000M)
Post Retirement Benefit Liability Phase-in	(\$5.145M)
School Renewal	(\$0.172M)
Benefits	(\$1.051M)
Committed sinking fund interest	(\$0.902M)
Board Administration capital deficit	(\$2.253M)
Total UNAPPROPRIATED Surplus Available for Compliance, 2020-21	\$11.592M

School Budget Results:

Based on actual year-end data as of August 31st, the schools ended the fiscal year with a \$417K surplus. When the prior year school budget surpluses are considered, a final surplus of \$853K for all schools was rolled forward to the 2021-22 fiscal year.

Special Education Results:

The 2020-21 Budget Estimates were developed with a Special Education deficit in the amount of \$3.77M. Actual activity for the year resulted in a net Special Education deficit of \$2.64M, which is \$1.13M better than planned. Additional revenue due to increased enrolment was the primary contributor of this outcome. Results are summarized in the table below:

	2020-21 Estimates	2020-21 Financial Statements
Special Education Allocation	\$29.426M	\$29.495M
Special Education Net Expenditures	\$33.193M	\$32.132M
Special Education Deficit	(\$3.767M)	(\$2.636M)

The shortfall between actual expenditures and the Ministry Allocation for Special Education was subsidized through other allocations provided to the Board by the Ministry in the General Grants for Students Needs (GSN).

II. Enrolment Highlights – Appendix B:

The Budget Estimates were based on projected October 31, 2020 and March 31, 2021 full-time equivalent (FTE) enrolment. There are 156 additional FTE pupils at year-end compared to what was presented in the 2020-21 Budget Estimates.

III. Staffing Highlights – Appendix C:

The staff establishment reflects, in total, 59 more FTE than budget primarily due to additional teachers, ECE's and temporary custodial cleaners hired to support school reopening in response to the COVID-19 pandemic. These supports were partially funded by COVID-19 Priorities and Partnership Funding, as well as Supports for Students Funding.

IV. Revenue Highlights – Appendix D:

Revenues received consist of \$261.2M from legislative grants, \$8.4M from other provincial grants (Priorities and Partnerships Fund), and \$2.8M from other revenue sources such as tuition revenue, rental revenue, fees, recovery of expenses, etc.

Operating revenue was lower than Estimates mainly due to reduced Teacher Q&E funding as a result of a reduction in experience ratings due to teacher retirements. Offsetting this decrease was an increase in revenue as a result of higher than estimated enrolment levels, as noted in the Enrolment Highlights section above. Additionally, Ministry stabilization one-time funding was provided to mitigate the financial impact of unexpected enrolment decreases.

There is also an increase in Other revenue as a result of additional Priorities and Partnership Funds to support school reopening in response to the COVID-19 pandemic.

Overall, total revenues are higher than budget by \$4.2M.

V. Expense Highlights – Appendix E:

Total expenses are lower than Estimates by \$1.1M primarily due to the removal of the contingency reserve as the year is finalized, and a reduction in amortization expense, which is offset by reduced DCC revenue. These decreases were offset by increased expenditures to support the safe return to school in response to the COVID-19 pandemic including additional teachers, temporary custodial cleaning staff, ECE's, mental health professionals, and school administration staff. In addition, post-retirement benefit costs increased as a result of a change in the actuarial discount rate.

In any given year the Board receives grant revenues in the form of the Grants for Student Needs (GSN) and Priorities and Partnership Funding (PPF) transfer payments. PPF's represent funding for key programs provided by the Ministry of Education to support its priority initiatives. Generally, PPF programs are not considered to generate a net variance as the expense is usually offset by an equal amount of revenue provided by the Ministry of Education. In 2020-21 however, expenditures to support the safe return to class in response to the COVID-19 pandemic are \$380K in excess of PPF and GSN funding.

Appendix E provides a schedule of detailed expenses by various categories. A further explanation of each of these categories, and the actual expense and variance at year-end, is provided below.

CLASSROOM TEACHERS

What does this category include?

- This category includes all current salary, benefits, and service/supplies expenses related to direct instruction of day school pupils such as classroom and school based teachers, home instruction teachers and preparation time. Also included in this category is automobile reimbursement, travel/expense allowances, classroom teacher retirement gratuities and teacher grievance settlements.

How are expenses incurred?

- All elementary teachers are paid over 12 months or 26 pays. All secondary teachers are paid over 10 months or 22 pays, with 100% of their salary charged to the salary expense account during these 10 months. Most retirement gratuities are paid in the summer.

What is the variance at year-end?

- This category has a \$1.46M surplus at year-end compared to Estimates due to a decrease in average salary rates which is a result of retired teachers being replaced by teachers that are lower on the salary grid. These decreases are offset by additional expenses related to increased teacher staffing required to achieve smaller class sizes and increased physical distancing in response to the COVID-19 pandemic.

SUPPLY STAFF

What does this category include?

- This category includes all current salary and statutory benefit costs related to direct instruction of day school pupils provided by occasional teachers including those

covering short-term and long-term illness, and those hired to provide release time for teachers assisting with school programs. Also included in this category are all supply staffing expenses for Educational Assistants (EAs) and Early Childhood Educators (ECEs).

How are expenses incurred?

- These costs are incurred over the school year or 10 months (September to June).

What is the variance at year-end?

- This category has a deficit of \$749K at year-end compared to Estimates mainly due to additional long term absences.

EDUCATIONAL ASSISTANTS (EA)

What does this category include?

- This category includes all current salary and benefit costs related to Educational Assistants. Vacation payouts for these employees are also included.

How are expenses incurred?

- Teacher (Educational) Assistant salary and benefit costs are incurred over 10 months from September to June, with 100% of their salary charged to the salary expense account during these 10 months.

What is the variance at year-end?

- This category has a \$351K surplus at year-end compared to Estimates mainly due to lower than anticipated EA staffing.

EARLY CHILDHOOD EDUCATORS (ECE)

What does this category include?

- This category includes all current salary and benefit costs related to Early Childhood Educators. Vacation payouts for these employees are also included.

How are expenses incurred?

- Early Childhood Educators salary and benefit costs are incurred over 10 months (September to June).

What is the variance at year-end?

- This category has a \$173K deficit at year-end compared to Estimates due to additional ECE staff required to reduce JK/SK class sizes and increased physical distancing in response to the COVID-19 pandemic.

COMPUTERS

What does this category include?

- This category includes instructional computer hardware and related software expenses, as well as the associated network costs. Also included are the costs related to telephone data lines.

How are expenses incurred?

- The costs in this category are typically incurred over 12 months.

What is the variance at year-end?

- This category has an \$83K deficit at year-end compared to Estimates due to PPF funded technology expenditures to support virtual learning as a result of the COVID-19 pandemic.

TEXTBOOKS / CLASSROOM SUPPLIES**What does this category include?**

- The Textbook/Supplies category is for items used within the classroom directly by students. It includes textbook supplies and fees and services directly related to the curriculum of a grade or course.
- The textbook supplies category contains most of the accounts that are used to populate the school budgets. It includes textbooks and learning materials, instructional supplies, application software (except software that is included with the purchase of a piece of computer hardware), printing and photocopying, field trips/excursions (including associated transportation, entrance fees and parking) and certain furniture and equipment expenses.
- This category also includes certain fees and services related to Sports Academies, and the International Baccalaureate Programme.

How are expenses incurred?

- The costs in this category are typically incurred over either 10 or 12 months depending on the object of expenditure.

What is the variance at year-end?

- This category has a \$5K surplus at year-end compared to Estimates mainly due to decreased athletic and sports academy costs during the COVID-19 virtual learning period offset by increased spending on instructional supplies and textbooks.

PROFESSIONALS, PARAPROFESSIONALS & TECHNICIANS**What does this category include?**

- This category includes all expenses such as salaries, benefits and supplies (travel/expense allowance and automobile reimbursement) relating to the provision of psychological, speech, sign language, social and community services. Also included are salaries, benefits and related expenses for computer technicians and other personnel providing technical support for the operation of instructional/school based computers and other technical services for students. Expenses relating to the support and training for student administration systems are also captured here.

How are expenses incurred?

- The costs in this category are typically incurred over 12 months.

What is the variance at year-end?

- This category has a \$257K deficit at year-end compared to Estimates mainly due to increased staffing funded through COVID-19 PPF's to support student mental health and well-being.

LIBRARY / GUIDANCE**What does this category include?**

- This category includes expenses relating to library and guidance services within schools, including salaries and benefits of library technicians and guidance teachers.

How are expenses incurred?

- The costs in this category are typically incurred over 10 months.

What is the variance at year-end?

- This category has a \$111K deficit at year-end compared to Estimates mainly due to increased post-retirement benefit costs.

STAFF DEVELOPMENT

What does this category include?

- This category includes the cost of all professional development (PD) for teaching personnel and other categories of employees providing instructional support services. Costs include registration, tuition fees, transportation, accommodation and meal expenses related to professional development. This category also includes charges for supply teachers hired in order to provide release time for a teacher to participate in professional development or in-service activities. This release time is often funded by the Ministry of Education through PPF transfer payments received throughout the year. Any unbudgeted increase in expense due to P.D. resulting from a PPF has equal and offsetting revenue and therefore has no net effect to the Board.

How are expenses incurred?

- The costs in this category are typically incurred over 10 months. While costs are ongoing throughout the year, they are generally unpredictable in their timing.

What is the variance at year-end?

- This category has a \$708K surplus at year-end compared to Estimates due to PPF expenditures reallocated to other envelopes.

DEPARTMENT HEADS

What does this category include?

- This category includes secondary department head allowances and associated benefits.

How are expenses incurred?

- The costs in this category are typically incurred over 10 months.

What is the variance at year-end?

- This category has an \$18K surplus at year-end compared to Estimates due to lower than anticipated Department Head supply costs.

PRINCIPALS & VICE-PRINCIPALS

What does this category include?

- This category includes principal and vice-principal salaries, benefits, professional development and supplies (travel/expense allowance and automobile reimbursement) relating to the management and administration of schools. Only the administrative portion of salaries are included here. The cost of teaching time provided by principals and vice-principals is included in the classroom teacher category.

How are expenses incurred?

- The costs in this category are typically incurred over 10 months.

What is the variance at year-end?

- This category has a \$122K deficit at year-end compared to Estimates mainly due to PPF funded school leadership positions for St. Isidore of Seville Virtual School to support virtual learning as a result of the COVID-19 pandemic. In addition, increased post-retirement benefit costs contributed to the deficit.

SCHOOL OFFICE

What does this category include?

- This category includes all school based secretarial and clerical salaries, benefits and related supplies and services. Secondary school Administrative Assistants are included here as well.

How are expenses incurred?

- The costs in this category are typically incurred over either 10 or 12 months depending on the object of expenditure.

What is the variance at year-end?

- This category has a \$218K deficit at year-end compared to Estimates mainly due to PPF funded school secretary positions for St. Isidore of Seville Virtual School. In addition, increased post-retirement benefit costs contributed to the deficit.

CO-ORDINATORS AND CONSULTANTS**What does this category include?**

- This category includes all expenses relating to coordinators and consultants, curriculum development and program support. Costs associated with PPF's granted to provide program support are included in this category.

How are expenses incurred?

- The costs in this category are typically incurred over 12 months.

What is the variance at year-end?

- This category has a \$32K deficit at year-end compared to Estimates mainly due to the addition of a COVID-19 PPF funded Technology Enabled Learning position to support virtual learning offset by the reallocation of clerical staff from this category to school office support.

CONTINUING EDUCATION / SUMMER SCHOOL / INTERNATIONAL LANGUAGES**What does this category include?**

- This category includes all current salary, benefits, and service/supplies expenses related to the delivery of continuing education, summer school and international language programs (non-day school programs).

How are expenses incurred?

- The costs in this category are the result of different programs offered at varying points throughout the year. For the most part, the costs in this category are incurred over 10 months or in the case of summer programs, over the summer months.

What is the variance at year-end?

- This category has a \$59K deficit at year-end compared to Estimates mainly due to increased summer school and e-learning program costs.

TRUSTEES**What does this category include?**

- This category includes expenses related to the governance function of the Board. It includes honoraria, travel and professional development for trustees. Secretarial and office expenses relating to this function as well as trustee association fees are included in the Board Administration category.

How are expenses incurred?

- The costs in this category are typically incurred over 12 months.

What is the variance at year-end?

- This category has a \$24K surplus at year-end compared to Estimates mainly due to reduced professional development and mileage costs.

DIRECTORS AND SUPERVISORY OFFICERS

What does this category include?

- This category includes direct expenses (salaries and benefits) for staff assigned duties outlined in Section 286 of the Education Act (*Duties of Supervisory Officers*). Costs to support these functions such as secretarial support are included in the Board Administration category.

How are expenses incurred?

- The costs in this category are typically incurred over 12 months.

What is the variance at year-end?

- This category has a \$17K surplus at year-end compared to Estimates mainly due to reduced professional development costs.

BOARD ADMINISTRATION

What does this category include?

- This category includes all expenses related to the following:
 - General and Business Administration includes public relations, corporate planning, and all business functions including finance (treasury), budget, accounting, payroll, benefits, purchasing, non-plant related warehousing and administrative services.
 - Human Resources Administration includes expenses related to the human resource management function of the board including staffing, contract negotiations or dealings with various unions. Also included is the central administrative support for coordination of professional development throughout the Board.
 - Information Technology Administration includes expenses relating to the provision and management of administrative information technology throughout the Board, including general support to school secretaries and principals. This category also includes the initial purchase and implementation of administrative systems, including student administrative systems.
 - Non-Instructional Operations & Maintenance includes expenses related to the operation, maintenance, repair and renovation of property and non-school buildings such as the Catholic Education Centre.
- Costs to support the Trustee, Director and Supervisory Officer categories such as secretarial and office expenses are included here as well.
- Board Administration includes the cost of short-term operating interest expense, legal and audit fees. Board Administration also includes costs related to travel, conferences, professional development and association fees for Board Administration staff.

How are expenses incurred?

- Salary and benefit costs contained in this category are typically incurred over 12 months. The costs of other items (particularly fees and contractual services) are somewhat intermittent and can be unpredictable.

What is the variance at year-end?

- The funding allocation for Board Administration as provided by the Ministry of Education in the 2020-21 was \$6.6M. The Board incurred net expenses of \$5.5M in this category, resulting in funding of \$1.1M to be used for other programs of the Board.
- The Board Administration expense category experienced a surplus of \$75K at year-end mainly due to decreased professional fees, postage and office supplies.

TRANSPORTATION

What does this category include?

- This category includes the Board's share of contractual costs associated with the operation of the Windsor-Essex Student Transportation Services (WESTS) legal entity.
- WESTS incurs costs to transport pupils from home to school and from school to school, and expenses related to transportation that are not included under instruction.

How are expenses incurred?

- The majority of costs in this category are typically incurred over 10 months.

What is the variance at year-end?

- This category has a \$149K surplus at year-end compared to Estimates mainly due to reduced elementary and secondary bus and fuel costs as a result of COVID-19 virtual learning periods.

SCHOOL OPERATIONS & MAINTENANCE (FACILITY SERVICES)

What does this category include?

- School Operations includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities, computer hardware and related software, and property and related liability and vehicle insurance. Also included are certain department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services.
- School Maintenance includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals such as maintenance electricians, mechanics, plumbers, etc.

How are expenses incurred?

- The costs in this category are typically incurred over 12 months but are also affected by certain seasonal anomalies such as weather.

What is the variance at year-end?

- This category has a \$1.9M deficit at year-end compared to Estimates mainly due to increased expenditures to support the safe return to school in response to the COVID-19 pandemic including additional temporary custodial cleaning staff, and HVAC expenditures. Increased post-retirement benefit expenses also contributed to the deficit in this area.

SCHOOL RENEWAL - OPERATING

What does this category include?

- The School Renewal Allocation can fund both capital expenses as well as operating expenses. This category considers all expenses related to School Renewal projects that are not capitalized expenses, plus improvements to school sites. School renewal project expenses normally cost more than \$10,000, and unspent funds at year-end are deferred to the following year for future school renewal expenses.
- To protect school renewal funding for use on capital expenses, regulations now limit any increase in boards' spending on school operations using the School Renewal Allocation. The maximum increase will be limited to an additional 5 percent of each board's average spending of the School Renewal Allocation on activity that is operating in nature for the three years preceding 2014–15.

- This category also includes the financing costs associated with the Board's unsupported pupil-place debt until such time that the debt is repaid.

How are expenses incurred?

- The costs in this category follow no particular pattern as they are dependent on the nature of the planned projects and work to be completed. The timing of these expenses is unpredictable but controllable.

What is the variance at year-end?

- This category has a \$279K surplus at year-end compared to Estimates which is directly offset by decreased school renewal operating funding.

OTHER PUPIL ACCOMMODATION

What does this category include?

- This category includes operating type expenses relating to pupil accommodation, specifically the cost of all interest payments on outstanding debentures to finance various capital projects.

How are expenses incurred?

- The interest expenses are predictable but occur at varying points throughout the year depending on when the debenture was issued. Usually two payments of principal and interest are made annually for a debenture. These debenture payments are, for the most part, fully funded by the Ministry of Education.

What is the variance at year-end?

- No material variances occurred in this category at year-end as actual expenses for the year approximate the budget.

AMORTIZATION AND WRITE-DOWNS

What does this category include?

- Amortization expense is a non-cash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. It is also known as depreciation, and represents an expense which is incurred over the period of the asset's useful life. Prior to 2009, the entire cost of a tangible capital asset was expensed in the year it was purchased, but now these assets are expensed, through an annual amortization charge, over the asset's expected lifetime which can range from 3 to 40 years depending on the type of asset.
- Write-downs result when the value of an asset is impaired which means that the asset can no longer contribute to the Board's ability to provide service at the previously anticipated level and that the impairment is permanent in nature.
- Included in this category is the amortization expense related to instructional, administrative and pupil accommodation assets.

How are expenses incurred?

- Amortization expense is calculated twice annually by the Board – once at March 31st for consolidated reporting to the Ministry of Education and also at year-end.

What is the variance at year-end?

- Amortization expense was \$687K lower at year-end compared to Estimates and is offset by reduced DCC revenue.

OTHER NON-OPERATING EXPENSE

What does this category include?

- This category includes the 55 School Board Trust, costs associated with the Board's wellness program, and miscellaneous claims or settlements, should they occur. Also included are salary expenses related to staff seconded to a non-teaching position.

- The 55 School Board Trust includes the cost of principal and interest on debenture payments for capital debt outstanding at the time of amalgamation which had not yet been permanently financed (debentured).

How are expenses incurred?

- The 55 School Board Trust is the same amount each year (\$1,612,745), and grant revenue is received to fully offset the cost. Costs associated with the wellness program are incurred at varying points throughout the year as activities are offered to staff.

What is the variance at year-end?

- This category has a \$1.3M deficit at year-end compared to Estimates mainly due to increased PPE expenditures to support the safe return to school in response to the COVID-19 pandemic.

PROVISION FOR CONTINGENCY

What does this category include?

- This category includes an annual contingency that the Board must include in its operating budget per Board By-law s.13:05 "*Plan for Balanced Budget*".
- The annual contingency amount is set at a level up to 0.5% of the Board's operating allocation for the budget year being approved.

How are expenses incurred?

- Use of the contingency can occur at varying points throughout the year depending on the object of expenditure.

What is the variance at year-end?

- At 2020-21 Estimates, the PPF funded expenditures related to the announced COVID-19 funding were included in this category according to Ministry of Education direction. At 2020-21 Revised Estimates, these PPF expenditures were allocated to the various envelopes based on the expenditure type, with the exception of PPE which was to be allocated to the other non-operating category as mentioned previously. Additionally, the contingency provision has been removed as the fiscal year is finalized. Thus, a \$2.3M surplus occurred in this category.

Overall, total expenses are lower than budget by \$1.1M.

FINANCIAL IMPACT:

Discussed throughout the report.

TIMELINES:

The Board's fiscal year-end is August 31, 2021. Interim Financial Reports were provided quarterly to the Board.

APPENDICES:

- Appendix A - Financial Results Summary
- Appendix B - Enrolment Summary
- Appendix C - Staffing Summary
- Appendix D - Detailed Revenues
- Appendix E - Detailed Expenses

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 16, 2021
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 16, 2021
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 16, 2021

APPENDIX A - FINANCIAL RESULTS SUMMARY
Windsor-Essex Catholic District School Board
2020-21 Year End Financial Report
For the Period Ending August 31, 2021
Summary of Financial Results

(\$Thousands)	Estimates (Aug.2020)	Revised Estimates (Dec.2020)	Financial Statements (Aug.2021)	In-Year Change (Estimates to Fin.Stmt.)	
				\$	%
REVENUE					
Operating	239,686	238,623	238,543	(1,143)	(0.5%)
Capital	23,361	21,038	22,659	(702)	(3.0%)
Other	5,088	9,996	11,181	6,093	119.8%
Total Revenue	268,135	269,658	272,383	4,248	1.6%
EXPENSES					
Instruction	200,967	203,621	200,715	(252)	(0.1%)
Administration	7,085	7,319	7,010	(75)	(1.1%)
Transportation	9,302	10,164	9,153	(149)	(1.6%)
Pupil Accommodation & Other	50,158	51,660	51,889	1,731	3.5%
Provision for Contingency	2,339	1,191	-	(2,339)	(100.0%)
Total Expenses	269,852	273,955	268,767	(1,085)	(0.4%)
In-Year Surplus/(Deficit)	(1,717)	(4,298)	3,616	5,332	
Adjustments for exemptions	1,717	1,717	-	(1,717)	
Adjusted In-Year Surplus/(Deficit)	0	(2,581)	3,616	3,616	
Prior Year Accumulated Surplus	14,339	22,226	22,499	8,160	
Adjustments for exemptions	(1,717)	(1,717)	-	1,717	
Adjusted In-Year Surplus/(Deficit)	0	(2,581)	3,616	3,616	
Accumulated Surplus	12,623	17,928	26,115	13,493	

Changes in Revenue

- The decrease in Operating revenue of \$1.14M is due to reduced teacher Q&E grant as a result of reduced experience ratings for new teachers. This is offset by revenue increases resulting from increased enrolment and one-time stabilization funding provided to mitigate the financial impact of unexpected enrolment decreases. The decrease in Capital revenue of \$702K relates to a decrease in Deferred Capital Contributions which is offset by decreased Amortization expense. The increase in Other revenue of \$6.09M is mainly a result of increased PPF funding to support the safe return to class in response to the COVID-19 pandemic.

Change in Expenses

- The decrease in Instruction expenses of \$252K is attributable to a decrease in classroom teacher costs as a result of increased teacher retirements, offset by increased supply staff costs as well as increased expenditures to support the safe return to class in response to the COVID-19 pandemic (including additional ECE's, Mental Health workers, school administration staff and technology expenditures).
- The decrease in Administration expenses of \$75K is mainly due to decreased professional development expenditures, as well as decreased professional fees.
- The decrease in Transportation expenses of \$149K is mainly due to fuel cost reductions and transportation savings as a result of virtual learning periods within the school year.
- The increase in "Pupil Accommodation & Other" category of \$1.73M is attributable to increased expenditures to support the safe return to class in response to the COVID-19 pandemic, including additional temporary custodial cleaning staff, HVAC costs and PPE. Additionally, increases in post-retirement benefit costs, and school renewal expenditures were offset by decreased amortization expense.
- The decrease in the Provision for Contingency of \$2.3M is a result of a reallocation of COVID-19 expenditures from this line at 2020-21 Estimates to envelopes based on the nature of expenditures at 2020-21 Revised Estimates. In addition, the contingency reserve has been removed as the fiscal year is finalized.

Change in Surplus/Deficit

- The 2020-21 Estimates were developed with a contingency reserve of \$1.19M and a balanced position after adjustments for O.Reg. 280/19 exemptions. The actual in-year surplus of \$3.62M is \$3.62M better than planned mainly due to an increase in enrolment and one-time stabilization funding.

APPENDIX B - ENROLMENT SUMMARY

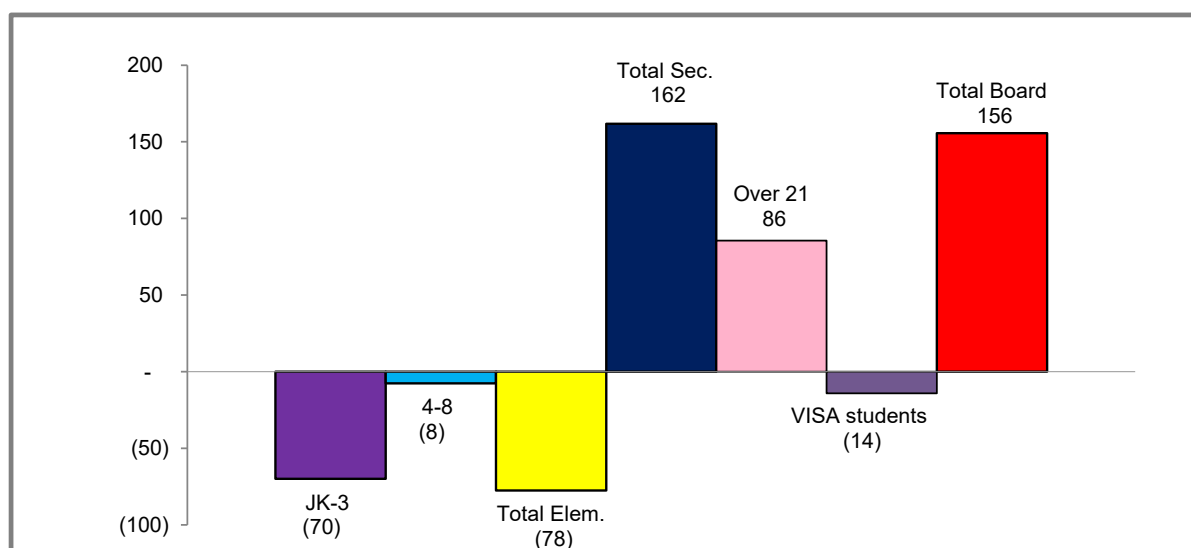
Windsor-Essex Catholic District School Board 2020-21 Year End Financial Report For the Period Ending August 31, 2021

Summary of Enrolment

ADE	Estimates (Aug.2020)	Revised Estimates (Dec.2020)	Financial Statements (Aug.2021)	In-Year Change (Estimates to Fin.Stmt.)	
				#	%
Elementary					
JK-3	6,250	6,171	6,180	(70)	(1.1%)
4-8	6,950	6,929	6,942	(8)	(0.1%)
Total Elementary	13,200	13,100	13,122	(78)	(0.6%)
Secondary < 21					
Grade 9 to 12	7,009	7,058	7,171	162	2.3%
Total Secondary < 21	7,009	7,058	7,171	162	2.3%
Secondary > 21	180	147	266	86	47.5%
VISA students	75	62	61	(14)	(18.8%)
Total Board	20,464	20,367	20,620	156	0.8%

Note: Enrolment based on October 31, 2020 and March 31, 2021 count date. FTE's include High Credit students.

Changes in Enrolment: Budget (Estimates) v. Actual (Financial Statements)



Highlights of Changes in Enrolment:

- Decrease in Elementary enrolment is due to unexpected enrolment declines as a result of the COVID-19 pandemic.
- Increase in Secondary enrolment for pupils under 21 years of age is due to a conservative estimate of enrolment at budget development.
- Increase in Secondary enrolment for pupils over 21 years of age is due to a conservative estimate of enrolment at budget development.
- Decrease in VISA enrolment is a result of a decline in international student enrolment resulting from travel restrictions related to the COVID-19 pandemic.

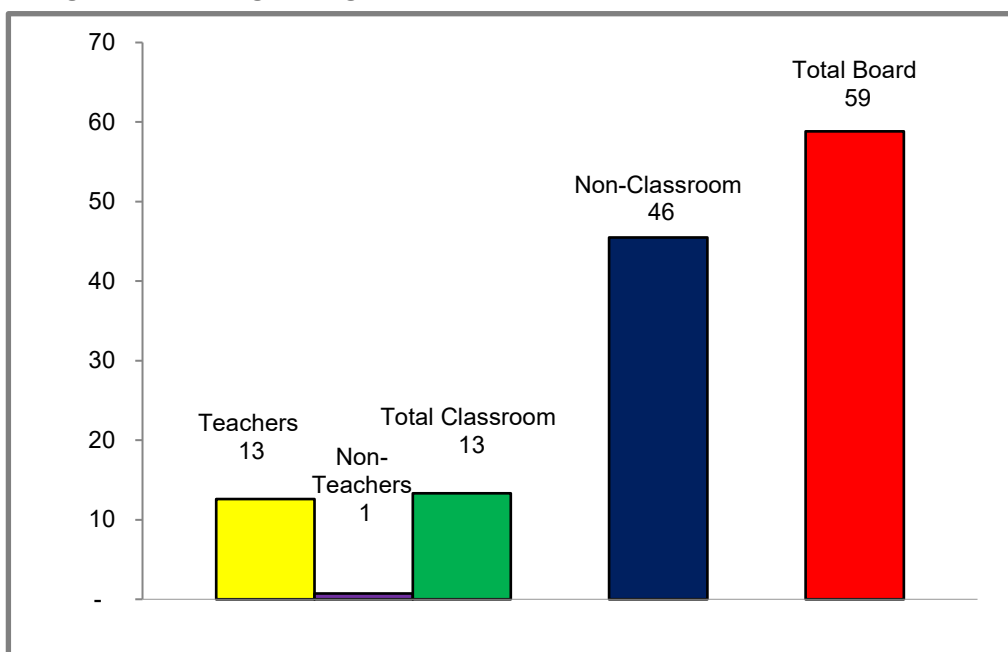
APPENDIX C - STAFFING SUMMARY

Windsor-Essex Catholic District School Board 2020-21 Year End Financial Report For the Period Ending August 31, 2021

Summary of Staffing

Full-Time Equivalent (FTE)	Estimates (Aug.2020)	Revised Estimates (Dec.2020)	Financial Statements (Aug.2021)	In-Year Change (Estimates to Fin.Stmt.)	
				#	%
Classroom					
Teachers	1,206	1,225	1,219	13	1.0%
Non-Teachers	655	653	656	1	0.1%
Total Classroom	1,861	1,879	1,874	13	0.7%
Non-Classroom	227	269	273	46	20.0%
Total Board	2,088	2,148	2,147	59	2.8%

Changes in Staffing: Budget (Estimates) v. Actual (Financial Statements)



Highlights of Changes in Staffing:

- Teachers increased by 13.0 FTE to support the safe return to class, achieve smaller class sizes and increased physical distancing in response to the COVID-19 pandemic. These positions were funded by COVID-19 PPF funding.
- The 1.0 FTE increase in non-teachers is a net increase mainly relating to ECEs to support smaller class size at the JK/SK level.
- The 46.0 FTE increase in non-classroom staff is a result of additional temporary custodial cleaning staff hired to support school reopening in response to the COVID-19 pandemic. These positions were partially funded by COVID-19 PPF funding.

APPENDIX D - DETAILED REVENUES

Windsor-Essex Catholic District School Board 2020-21 Year End Financial Report For the Period Ending August 31, 2021 (\$ thousands)

	Budget Assessment				
	Current Year: 2020-21				
	Estimates (August 2020)	Revised Estimates (December 2020)	Financial Statements (August 2021)	Change (between Estimates & Fin.Stmt.)	
				\$ Increase (Decrease)	% Increase (Decrease)
REVENUES					
Operating Grants					
Pupil Foundation, net of strike savings	113,422	113,123	113,935	513	0.5%
School Foundation	15,164	15,180	15,245	81	0.5%
Special Education	28,425	28,406	28,589	165	0.6%
French as a Second Language	3,078	3,043	3,031	(47)	(1.5%)
English as a Second Language	3,540	3,557	3,693	153	4.3%
Remote and Rural Allocation	20	20	20	(0)	(0.2%)
Rural and Northern Boards	143	143	129	(14)	(9.7%)
Learning Opportunities	4,056	4,055	3,950	(107)	(2.6%)
Continuing Education	698	713	689	(8)	(1.2%)
Adult Education	641	524	945	305	47.5%
Teacher Q&E	25,717	24,444	23,084	(2,634)	(10.2%)
ECE Q&E	1,057	911	893	(165)	(15.6%)
Transportation	9,423	9,464	9,132	(291)	(3.1%)
Admin and Governance	6,339	6,330	6,376	37	0.6%
School Operations	20,774	20,726	20,894	120	0.6%
Restraint Savings	(89)	(89)	(89)	-	0.0%
First Nation, Métis and Inuit	426	438	427	0	0.1%
Mental Health & Well Being Grant	993	992	995	3	0.3%
Community Use of Schools Grant	280	280	280	-	0.0%
New Teacher Induction Program	116	116	126	10	8.2%
Declining Enrolment	583	996	613	30	5.1%
Temporary Accommodation	429	248	195	(234)	(54.6%)
School Renewal - Operating Portion	1,449	1,733	1,170	(279)	(19.3%)
Supports for Students Fund	2,051	2,051	2,051	-	0.0%
Program Leadership Grant	906	906	906	-	0.0%
Trustee Fees	43	43	43	-	0.0%
Adjustment for mTCA and other	-	-	(319)	(319)	0.0%
COVID Stabilization	-	-	1,267	1,267	0.0%
Support for COVID Outbreak	-	270	271	271	0.0%
Total Operating Grants	239,686	238,623	238,543	(1,143)	(0.5%)
Debt Servicing Grants					
Permanent Financing of NPF	1,613	1,613	1,613	-	0.0%
Amortization of DCC	16,383	14,060	15,681	(702)	(4.3%)
Capital Debt Support Payment - Interest	5,366	5,366	5,366	-	0.0%
Short Term Interest	-	-	-	-	0.0%
Total Debt Servicing Grants	23,361	21,038	22,659	(702)	(3.0%)
Total Legislative Grants	263,047	259,662	261,202	(1,845)	(0.7%)
Other (PPFs & Non-Grant Revenue)					
Priority Partnership Funding (PPF's)	2,524	6,012	8,405	5,881	233.0%
Investment Income	240	250	293	53	21.9%
Tuition Revenue	815	795	872	57	7.0%
Rental Revenue	194	167	143	(51)	(26.3%)
Recovery of staff on loan	611	813	650	38	6.3%
Other	704	606	819	115	16.3%
Special Ministry Funding	-	1,353	-	-	0.0%
Total Other Revenue	5,088	9,996	11,181	6,093	119.8%
TOTAL REVENUE	268,135	269,658	272,383	4,248	1.6%

APPENDIX E - DETAILED EXPENDITURES

Windsor-Essex Catholic District School Board
2020-21 Year End Financial Report
For the Period Ending August 31, 2021
(\$ thousands)

	Budget Assessment				
	Current Year: 2020-21				
	Estimates (August 2020)	Revised Estimates (December 2020)	Financial Statement (August 2021)	Change (between Estimates & Fin. Stmt.)	
				\$ Increase (Decrease)	% Increase (Decrease)
EXPENSES					
Instruction					
Teachers	134,467	134,951	133,006	(1,461)	(1.1%)
Supply Staff	5,832	5,832	6,582	749	12.8%
Educational Assistants	18,391	18,185	18,041	(351)	(1.9%)
Early Childhood Educators	4,154	4,323	4,327	173	4.2%
Classroom Computers	905	1,297	989	83	9.2%
Textbooks and Supplies	4,668	4,744	4,663	(5)	(0.1%)
Professionals and Paraprofessionals	6,667	7,290	6,924	257	3.9%
Library and Guidance	2,587	2,729	2,698	111	4.3%
Staff Development	1,232	1,322	523	(708)	(57.5%)
Department Heads	691	691	673	(18)	(2.6%)
Principal and Vice-Principals	9,488	9,927	9,610	122	1.3%
School Office	7,109	7,595	7,327	218	3.1%
Coordinators and Consultants	3,919	3,948	3,952	32	0.8%
Continuing Education	411	394	469	59	14.3%
Amortization and Write-downs	445	392	930	485	108.9%
Total Instruction	200,967	203,621	200,715	(252)	(0.1%)
Administration					
Trustees	132	132	108	(24)	(18.2%)
Director/Supervisory Officers	827	862	810	(17)	(2.1%)
Board Administration	6,051	6,227	5,975	(75)	(1.2%)
Amortization and Write-downs	75	98	116	41	54.3%
Total Administration	7,085	7,319	7,010	(75)	(1.1%)
Transportation	9,302	10,164	9,153	(149)	(1.6%)
Pupil Accommodation					
School Operations & Maintenance	24,892	27,457	26,799	1,907	7.7%
School Renewal Operating	934	1,218	655	(279)	(29.9%)
Other Pupil Accommodation	5,372	5,372	5,371	(1)	(0.0%)
Amortization and Write-downs	16,584	14,307	15,371	(1,213)	(7.3%)
Total Pupil Accommodation	47,782	48,353	48,196	414	0.9%
Other Non-Operating	2,375	3,307	3,693	1,317	55.4%
Provision for Contingencies	2,339	1,191	-	(2,339)	(100.0%)
TOTAL EXPENSES	269,852	273,955	268,767	(1,085)	(0.4%)



**WINDSOR-ESSEX CATHOLIC
DISTRICT SCHOOL BOARD**

1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

Meeting Date:
November 23, 2021

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☒ Approval ☐

PRESENTED BY: Senior Administration

SUBMITTED BY: Emelda Byrne, Director of Education
Melissa Farrand, Executive Superintendent of Student Achievement
K-12

SUBJECT: **EQUITY AND INCLUSION ADVISORY COMMITTEE -
MINUTES OF THE MAY 26, 2021 MEETING**

RECOMMENDATION:

**That the Board receive the Minutes of the May 26, 2021 Equity and
Inclusion Advisory Committee meeting as information.**

SYNOPSIS:

In accordance with the Ministry of Education, the Equity and Inclusion Advisory Committee (EIAC) is submitting to the Board for information, the Minutes of its May 26, 2021 meeting.

BACKGROUND COMMENTS:

Equity and Inclusion Advisory Committee (EIAC) is an advisory committee established pursuant to the Ministry of Education Program & Policy Memorandum Number 119, "Developing and Implementing Equity and Inclusive Education Policies in Ontario Schools". The purpose of the Equity and Inclusion Advisory Committee (EIAC) is to provide advice in developing inclusive policies and practices and safe, caring and inclusive school environments for students, staff, parents and community.

FINANCIAL IMPACT:

N/A

TIMELINES:

EIAC approved the May 26, 2021 Minutes at their meeting held on October 20, 2021. Minutes of the October 20, 2021 meeting will be received by the Board following the Committee's approval at its next meeting.

APPENDICES:

- Equity and Inclusion Advisory Committee Minutes of May 26, 2021.

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	October 26, 2021
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	October 26, 2021
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	October 26, 2021



**WINDSOR-ESSEX CATHOLIC
DISTRICT SCHOOL BOARD**

Student Achievement K - 12

1325 California Avenue
Windsor, ON N9B 3Y6

CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Terry Lyons
Telephone: (519) 253-2481 FAX: (519) 253-0620

EQUITY & INCLUSION ADVISORY COMMITTEE MEETING

Wednesday, May 26, 2021 at 4:00 p.m.

Via Google Meet

MINUTES

Fred Alexander, Trustee
Rosemary Lo Faso, Superintendent - Student Achievement K – 12
Colleen Norris, Superintendent of Human Resources
Danielle Desjardins-Koloff, Secondary Principal (Chair)
Darlene Marshall – Indigenous Education Lead
Marisa Wismer, Elementary Principal
Michael Naicker, Secondary Vice-Principal
Angela Staley-Klassen, Special Education Co-ordinator
Betty Brush, Consultant & Vice-Chair
Fred Macpagal – Elementary Principal
Nadia Ghacham – SWIS Worker
Erin Salvati, Executive Assistant – Recorder

1. **Call to Order**
Opening Prayer – Betty Brush opened the meeting with prayer and Chair Desjardins-Koloff called the meeting to order at 4:00 p.m.
2. **Recording of Attendance:** No Regrets
3. **Approval of Agenda:**
Moved by Marisa Wismer and seconded by Michael Naicker that the agenda for the May 26, 2021 meeting be approved. *Carried*
4. **Approval of Minutes:**
Moved by Betty Brush and seconded by Trustee Alexander the minutes from the April 7, 2021 meeting be approved. *Carried*
5. **Disclosure of Interest** – None.
6. **Chair's Report (Principal Danielle Desjardins-Koloff)**

Chair Desjardins-Koloff spoke of a collaborative program currently in session. Students at CCH and St. Anne's are participating in a forum focused on diversity and equity.

“Building communities of faith, hope and service”

7. Superintendent's Report (Superintendent Rosemary Lo Faso)

Superintendent Lo Faso shared the Name and Gender Accommodation Guideline. An overview was provided to the committee.

8. Trustee's Report (Trustee Fred Alexander)

- a) Trustee Alexander provided an overview of the construction status of the new Catholic Central High School. The build is progressing as excavation has begun.
- b) Trustee Alexander commented on the status the education system, virtual and hybrid models of learning and students that may require additional academic supports in the upcoming school year.

9. Action Items –None**10. New Business – Looking at expanding student voice for the Equity Committee. Details are being drafted.**

Darlene Marshall reported on the current school year data. 260 self-identified Indigenous students are in attendance. Included are 75 secondary students. Our kindergarten student population includes 25 students who have self-identified as Indigenous. Supporting students through virtual sessions in both elementary and secondary will be extended through the summer in support for summer school.

11. Correspondence - None**12. Next Meeting Date - October 20th, 2021****13. Adjournment – Closing Prayer - B. Brush**

Adjournment 4:42 p.m.



**WINDSOR-ESSEX CATHOLIC
DISTRICT SCHOOL BOARD**

1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

**Meeting Date:
November 23, 2021**

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☒ Approval ☐

PRESENTED BY: Senior Administration

SUBMITTED BY: Emelda Byrne, Director of Education
Melissa Farrand, Executive Superintendent of Student Achievement
K-12

SUBJECT: **FRENCH IMMERSION ADVISORY COMMITTEE (FIAC)
- MINUTES OF THE MAY 12, 2021 MEETING**

RECOMMENDATION:

**That the Board receive the Minutes of the May 12, 2021 French
Immersion Advisory Committee meeting as information**

SYNOPSIS:

In accordance with Board By-Laws, *Section 5:00 Committee Reports*, the French Immersion Advisory Committee (FIAC) is submitting to the Board, for information, the Minutes of its May 12, 2021 meeting.

BACKGROUND COMMENTS:

The French Immersion Advisory Committee came into existence as a result of a recommendation made at a Special Board meeting on February 3, 2009. The role of the French Immersion Advisory Committee is to promote and support the system-wide French Immersion program, exchange information and points of view about the French immersion program and provide advice, recommendations and feedback to the Board on French Immersion.

FINANCIAL IMPACT:

N/A

TIMELINES:

Minutes of the October 20, 2021 meeting will be received by the Board of Trustees following the Committee's approval at its next meeting.

APPENDICES:

- French Immersion Advisory Committee Minutes of May 12, 2021

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	October 26, 2021
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	October 26, 2021
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	October 26, 2021



FRENCH IMMERSION ADVISORY COMMITTEE (FIAC)

Wednesday, May 12, 2021 6:00 p.m.

Virtual Google Meet

Minutes

Trustee, Bernie Mastromattei

Trustee, Mary Heath

Superintendent, Joumana Tawil

Modern Language Consultant, Julie Poisson

School Representatives: Principal / Vice-Principal / Teacher / Parent

Cardinal Carter MS: Nancy Sarkis, Ruth Paesano, Cassandra Marujo

Christ the King FI: Laura Mills

St. André FI: Laura Guglietta, Veronica Cipparrone

St. Anne FI: Michael Cusinato, Paolo Scalzo, Rony Samia, Shannon Porcellini

St. John the Baptist FI: Kevin Bellaire, Sarah Villella, Andrea Greff

St. Joseph FI: Linda DiPasquale, Julia Plourde, Analisa Piazza,

St. Louis FI: Joal McMahon, Kim Williams

St. Mary FI: Marta Marazita, Elisa Meo

Cardinal Carter SS: Nancy Sarkis, Elisa Houston, Ida Ricci-Minaudo

Holy Names HS: Pat Hickson, Allison Cadarette

St. Joseph's HS: Dave LaBute, Anna Tomaselli, Rose Lamug

St. Anne SS: Kyle Cowan, Kim Koekstat, Lisa Lanoue

St. Thomas of Villanova SS: Laura Beltran, Tony Palermo

1. **Call to Order:** meeting called to order at 6:01 p.m. by Trustee Bernie Mastromattei
2. **Opening Prayer:** St. Joseph HS Students (video)
3. **Recording of Attendance Regrets:** Andrew Di Pietro, Ashley Hebert, Katie Cada, Natalie Cormier, Sonia Kobrosli, Elise Hubley, Christine Di Gesu, Kate Fisher, Jeff Stratichuk, Michael Jraiche, Amy Lo Faso, Amy Facchineri, Chris Lanoue
4. **Approval of Agenda:** motion by Michael Cusinato to approve the May 12, 2021 agenda; second by Veronica Cipparrone
5. **Approval of Minutes:** motion by Pat Hickson to approve the April 7, 2021 minutes; second by Dave LaBute
6. **Report from Superintendent, Joumana Tawil:**
 - a. Thank you all for sending in your submissions to Julie. We look forward to seeing all the great things that you and your teams are doing to support your FI students.
 - b. In terms of JK registration, our principals are still working with families to complete registration packages. We are working on finalizing our numbers for planning purposes however; it looks like our numbers are quite comparable to last year, which is good.
 - c. There will be four new classrooms added to 4 elementary sites in September. A grade 8 class at Christ the King, a grade 8 class at St. André, a grade 7 class at St. John the Baptist and a grade 7 at St. Joseph. We are also adding grade 10 classes at Holy Name Secondary.
 - d. As of now, we are planning to offer the DELF - Diplome d'etudes en langue française which is a certified diploma from French Ministry of National Education that recognizes a level of language given to grade 12 students. We are looking at offering this to app. 20 students across our secondary schools from June 7-10. This is dependent on whether or not the school closure is extended.
 - e. Last session we shared best practices in supporting FI programs with technology. Since then, Colleen Brian has put created a FI WEBSITE to house resources for FI elementary and secondary sites. We will be sharing the website link with you this week. If there is anything you think should be posted on this website to support our FI sites please let us know.
7. **Report from Consultant, Julie Poisson:**
 - a. A thank to our FIAC parents for their engagement, time, and commitment in supporting French Immersion programs. Canadian Parents for French is offering a French Virtual Tutoring Program for children ages 6 to 14. The program provides students additional support for their FSL language-learning journey. Link provided below:
[French Virtual Tutoring Program – CLICK HERE](#)
 - b. A compilation of all the school videos will be posted to the FIAC website and also available here - [Click](#)
 - i. Cardinal Carter SS – video showcasing the school's modern language blog which includes "good news stories" from the French language department
 - ii. Cardinal Carter MS – video of the FI program which captures the students as lifelong learners
 - iii. St. Louis FI – video showcasing the JK/SK students and grade 6 students
 - iv. St. Anne SS – video of students sharing what the FI program means to them
 - v. St. John the Baptist FI – video of students using French on a daily basis as their first oral language in conversations
 - vi. St. André FI – video highlights the successes of the students including their authentic experiences, learning, and their French speaking abilities
 - vii. St. Thomas of Villanova HS – video of student testimonials of former and current students sharing what the FI program means to them
 - viii. St. Mary FI – video sharing the essence of the FI program and how the school's culture reflects this

- ix. St. Joseph FI – digital book to showcase why the students are happy in the FI program – showcasing their French language communication – students assisted in the entire process of creating the digital book
 - x. St. Joseph's HS – video focusing on gratitude and keeping this past school year in perspective
 - xi. St. Anne FI – video highlights French learning in a virtual environment, promoting French culture, and the student voice (aka – a message from my daughter)
 - xii. Holy Names HS – video includes 10 inspirational messages from students and 10 questions speaking about civic engagement, being a responsible citizen of the world, and enjoying the FI community
 - xiii. Christ the King FI – video showcases activities that take place throughout the school year and the school's inclusivity
8. **Highlights from Group Discussion – Technology**
- a. FIAC website will be shared with the FIAC Committee.
 - b. Trustee Bernie Mastromattei – expressed his appreciation and thanks for all the hard work and proud of how the FI schools / community has become a “first class operation”.
9. **Next Meetings:**
- a. To be determined at the first meeting in the 2021-2022 school year.
10. **Final Prayer and Adjournment:** Prayer – Julie Poisson – Adjournment at 7:54 p.m.



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

Meeting Date:
November 23, 2021

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☒ Approval ☐

PRESENTED BY: Senior Administration

SUBMITTED BY: Emelda Byrne, Director of Education
John Ulicny, Executive Superintendent of Education/
Human Resources

SUBJECT: **PARENT INVOLVEMENT COMMITTEE (PIC)**
EXECUTIVE MEETING ON June 10, 2021

RECOMMENDATION:

That the Board receive the Minutes of the Parent Involvement Committee (PIC) Executive Meeting held on June 10, 2021 as information.

SYNOPSIS:

This report is intended to provide an update to the Windsor-Essex Catholic District School Board of Trustees on the activities of the Parent Involvement Committee (PIC) members that was established pursuant to *Ontario Regulation 612/00 School Councils and Parent Involvement Committees*. The Parent Involvement Committee is submitting the Minutes of its March 3, 2021 Executive Meeting as information.

BACKGROUND COMMENTS:

As per Article 15.1 of the Parent Involvement Committee's Terms of Reference, PIC shall formally submit a copy of all approved Executive Meeting Minutes to the Board through a report that is to be received at a public board meeting.

FINANCIAL IMPACT:

N/A

TIMELINES:

The Parent Involvement Committee (PIC) approved the Minutes of the June 10, 2021 Executive Meeting at the most recent Executive Meeting held on November 4, 2021.

APPENDICES:

- Appendix A: Minutes of the Parent Involvement Committee Executive Meeting – June 10, 2021.

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 9, 2021
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 9, 2021
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 9, 2021



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Terry Lyons
Telephone: 519-253-2481 FAX: 519-253-7548

PARENT INVOLVEMENT COMMITTEE - EXECUTIVE

Wednesday, June 10, 2021, 6:00 p.m.

Online - Google Meet

Trustees

Kim Bouchard – Trustee Member
Lisa Soulliere – Trustee Member (alternate)

Administration

John Ulicny – Executive Superintendent of Education K-12 / Human Resources

Executive Members

Heather McAuley – Chair
Dana Tonus – Vice Chair
Julie St. John – Community Representative
Deacon Paul Bezaire – Diocese Representative

Katie Cervini – Elementary Representative
Lisa Burningham – Events Coordinator
Jennifer Garner - Events Coordinator
Melanie Boismier – Grants Coordinator
Joanna Zeiter – High School Representative
Steve Blain – Middle School Representative
Mike Silvaggi - Post-Secondary Representative
TBA – Secretary
Samantha Pascoe-Thomas – Social Media Coordinator
Andriana Pitre – Treasurer
Pam Prsa - Elementary Principal Representative
Amy Lo Faso - Secondary Principal Representative

1. **Call to Order**

Heather McAuley called the meeting to order at 6:00 p.m. Opening Prayer – Heather McAuley opened the meeting with prayer

2. **Recording of Attendance**

Present: Rose Lo Faso, Darlene Marshall, Daniela Koppeser

Regrets: Mike Silvaggi, Samantha Pascoe-Thomas, Pam Prsa, Julie St. John, Deacon Paul Bezaire, Jennifer Garner

3. **Approval of Minutes** from March 3, 2021

Motion by Lisa Burningham, seconded by Melanie Boismier that the Minutes of March 3, 2021, be approved. **Carried**

4. **Approval of Agenda**

Motion by Lisa Burningham, seconded by Melanie Boismier that the Agenda be approved. **Carried**

5. **Disclosure of Interest** – None

6. **Presentation**

- a. Darlene Marshall and Daniela Koppeser Indigenous Presentation – [Indigenous Education WECDSEB](#)

7. **Principal's Report**

- a. Declaration: schools are connecting with families to answer questions regarding the learning model next year to ensure families have information to make decisions. All undeclared students are being contacted.
- b. Graduation: both virtual and school based acknowledgements are being planned to ensure students are recognized for this important milestone.
- c. June is both Pride month (celebrating diversity) and Indigenous month - learning, appreciating and actions of First Nations/Metis/Inuit are recognized. Our Canadian flags were lowered from May 31 to June 8 and the flag was lowered to half-mast at our schools one hour for every one of the 215 children whose lives were taken after the discovery of a mass group in Kamloops, B.C.
- d. Post-Secondary Pathways are being confirmed by graduating students who are moving on to University, College, World of Work.
- e. Transition meetings with feeder schools to ensure smooth transition to high school, including planning for grade 9 orientations in the summer time.
- f. Together in Faith Day family of schools planning.
- g. Scheduling of student timetables continues at secondary schools.
- h. Virtual Day of Champions (June 11) and student recognitions that celebrate our school communities continue to take place this month.

8. **Report from Chair, Heather McAuley**

- a. Good bye and thank you to Windsor-Essex Catholic District School Board and PIC community.
- b. PIC Committees across the province are now connecting with each other.
- c. Lisa Birmingham attended a meeting with other school boards:
 - i. By-laws being developed for the PIC Chairs / Co-Chairs across ON
 - ii. Ministry of Education is also reaching out to PIC committees for input
- d. Motion by Lisa Burningham, seconded by Dana Tonus that \$3000.00 will be used for partial payment of Camtasia.
- e. Information for the incoming Chair - there is an annual report that is submitted to the Board of Trustee – FYI.

9. **Director or Designate Report, John Ulicny**

- a. Parent Declaration – overwhelming response from parents
 - i. Grades K – 6 = 95% in person learning / 4% virtual learning / 1% undecided
 - ii. Grades 7 & 8 = 95% in person learning / 4% virtual learning / 1% undecided
 - iii. Grades 9 – 12 = 90% in person learning / 8% virtual learning / 2% undecided
- b. There will not be a virtual grades K – 6 school for 2021-2022 (St. Isidore) – the K – 6 virtual students will be arranged in their family of schools / regional model
- c. Grades 7 & 8 – offering in person and hybrid model to unite the students back to the classroom and tied back to their homeschool where possible
- d. Grades 9 – 12 – offering in person and hybrid model
- e. Secondary Programming
 - i. Ministry of Education has mandated that there is a maximum of two (2) in person classes for September 2021
 - ii. No cohorts for 2021-2022
 - iii. Week 1 – Period 1 and Period 2 classes
 - iv. Week 2 – Period 3 and Period 4 classes
 - v. Hours of instruction are the same as if it was a regular school year
- f. Graduation Ceremonies – all schools are aware of what the practices / parameters are for graduation
- g. Ministry of Education has released the destreamed math curriculum – Windsor-Essex Catholic District School Board organizing PA days with the grade 9 teachers
- h. Windsor-Essex Catholic District School Board school year calendar has been approved – September 7, 2021 first day back to school
- i. Question period with discussions around: graduation, destreaming math curriculum, grade 9 orientation day, extra-curricular programs, and blend / recap opportunities for students
- j. Thank you to the PIC Committee for everything that you have done over the past school year and the outstanding work of Heather McAuley who will be leaving the committee at the end of this school year.

10. **Report from Trustee, Kim Bouchard and Alternate Trustee, Lisa Soulliere**

- a. Recently presented the draft balanced budget and will be brought forward for approval next week.
- b. Next week's Board meeting will be Terry Lyons last one.
- c. Lisa Soulliere – wishes everyone a happy and safe summer.
- d. Accolades and thank you to Heather McAuley.

11. **Correspondence - None**12. **Updates/Reports**

- a. Diocesan Report - None
- b. Post-Secondary Report – Mike Silvaggi
 - i. Provincially, discussions have been initiated as to whether mandated vaccinations can be required to attend on-campus lectures, labs, etc.
 - ii. Some schools have indicated mandated vaccinations for on campus housing.
 - iii. College payment deadlines to secure seats was June 1st (some in the province still use June 15th). It is great to see that the local High School Guidance Counsellors are following up with parents regarding their child's status...specifically Windsor-Essex Catholic District School Board
 - iv. Waitlists at both SCC and UW are being followed up on.
 - v. Delivery plans for fall 2021 – still not finalized. Hoping for face-to-face, but we will work with WECHU and the Ministry of Colleges and Universities prior to making a formal announcement.
- c. Finance Report – in the black
- d. Grant Updates – all schools that applied for pro-grant funds received the reporting template and instructions. Information must be submitted to the Board by June 21st.
- e. PIC Events – all three past PIC events can be viewed on the Windsor-Essex Catholic District School Board website and below.
 - i. [Dr. Jon Callegher Skill Trades Talk Workshop](#)
 - ii. [Danny Pehar Cyber Security Workshop](#)
 - iii. [How to Pay for Post-Secondary School Workshop](#)
- f. OAPCE – Lisa Burningham attended the last meeting. No new information.

13. **Action Items - None**14. **New Business** – Dana Tonus received an email from a PIC Committee in ON asking if there is a “past chair” position. Dana Tonus recommends that we should consider this for the wealth of knowledge past chairs have and are able to share. Heather McAuley has offered her assistance when / where needed.15. **Next Meeting Dates** – to be determined16. **Adjournment & Closing Prayer** – Heather McAuley at 7:18 p.m.



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

Meeting Date:
November 23, 2021

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☒ Approval ☐

PRESENTED BY: Special Education Advisory Committee – Trustee Members

SUBMITTED BY: Emelda Byrne, Director of Education
Melissa Farrand, Executive Superintendent of Student Achievement K-12

SUBJECT: **SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC)
MINUTES OF THE SEPTEMBER 16, 2021**

RECOMMENDATION:

**That the Board receive the Minutes of the Thursday, September 16, 2021
Special Education Advisory Committee meeting as information.**

SYNOPSIS:

The Special Education Advisory Committee (SEAC) is an advisory committee mandated through the Education Act as a standing committee of each school board. All minutes of the Special Education Advisory Committee are to be received by the Board.

BACKGROUND COMMENTS:

The Special Education Advisory Committee reports to the school board and makes recommendations to the board regarding special education programs and services. Regulation 464/97 sets out requirements for school boards with respect to Special Education Advisory Committees and outlines their role, membership, and scope of activities. The regulation requires SEACs to meet at least ten times in each school year.

FINANCIAL IMPACT:

N/A

TIMELINES: The September 16, 2021 SEAC minutes were approved at the October 21, 2021 meeting. The next SEAC meeting is scheduled for November 18, 2021.

APPENDICES:

- Special Education Advisory Committee Minutes of Thursday, September 16, 2021

REPORT REVIEWED BY:

<input checked="" type="checkbox"/> EXECUTIVE COUNCIL:	Review Date:	October 25, 2021
<input checked="" type="checkbox"/> EXECUTIVE SUPERINTENDENT:	Approval Date:	October 25, 2021
<input checked="" type="checkbox"/> DIRECTOR OF EDUCATION:	Approval Date:	October 25, 2021



Windsor-Essex Catholic District School Board

1325 California Ave., Windsor, ON N9B 3Y6

Phone: (519) 253-2481 Fax: (519) 253-0620

SPECIAL EDUCATION ADVISORY COMMITTEE MEETING

DATE: Thursday, Sept 16, 2021 TIME: 6:00 p.m.

VIRTUAL: GoogleMeet

Trustees

Lisa Soulliere, Chair - Trustee Member

Mary DiMenna - Trustee Member

Administration

Kelly-Ann Bull - Superintendent of Education K-12

Principal's Association

John Riberdy, Principal

Ministry of Education

Joy Antoniuk - Education Officer

Association Representatives

Melanie Allen - VIEWS (Canadian National Institute for the Blind)

Joanna Zeiter - Easter Seals

Colleen Switzer - Community Living Essex County / Windsor

Anne Marie Domsic - Learning Disabilities Association of Windsor-Essex

Sarah Stanton, Vice Chair - Up About Down (Windsor-Essex Down Syndrome Association)

RoseMarie Lamug - Integration Action for Inclusion in Education and Community (Ontario)

Livia Congi - Autism Ontario

MINUTES

1. Call to order and Opening Prayer: Lisa Soulliere 6:00pm
2. Recording of Attendance
Regrets: Melanie Allen, Anne Marie Domsic
3. Approval of Agenda
Motion to approve the SEAC Agenda of September 16, 2021 made by RoseMarie Lamug; seconded by Joanna Zeiter. Carried.
4. Welcome/Introductions
Chair, Trustee Lisa Soulliere welcomed Superintendent, Kelly-Ann Bull and Senior ASD Program Specialist, Diane Tope-Ryan
5. Disclosure of Pecuniary Interest: No pecuniary interest
6. Approval of June 17, 2021 Minutes
Motion to approve the SEAC Minutes of June 17, 2021 made by Mary DiMenna; seconded by Colleen Switzer. Carried.
7. Presentation: Transition Back To School Series by Diane Tope-Ryan, Senior ASD Program Specialist
8. Business Arising: No business arising
9. Information Items
 - a. Kenora Catholic District School Board
 - b. Peterborough Victoria Northumberland and Clarington Catholic District School Board**Motion to accept the above noted items as information made by Joanna Zeiter; seconded by Mary DiMenna. Carried.**
10. Report from Chair: No report
11. Report from Trustees: No report
12. Report from Superintendent of Education

- Ministry Of Education is committed to mental health and well-being for staff, students and the broader community
- Majority of students returned face-to-face for September 2021
- Those who are learning remotely are adjusting to the online learning environment.
 - 18 virtual elementary classrooms
- Secondary school is currently following a week1/week 2 model
- Covid-19 protocols for schools were discussed
- Transition Back to School sessions were successful
- Summer Learning Programs - grade 2 & 3 (math and literacy) as well grade 7 & 8 (math); ELL opportunities, social-emotional learning opportunities; partnered with United Way for backpacks
- Summer Reading Program targeted reading for grade 1 & some secondary grades
- Mental Health Supports - new Board lead is Stacy Coene - working with Dr. Erin Picard and MaryLou Cortese
 - Psychologist team, psychotherapist team
 - Psychotherapist team was on call throughout the summer and participated in professional development
 - Mental Health Nurses provided by LHIN

13. New Business

14. Association Reports

VIEWS: No report

Easter Seals: Accessibility in Education Recommendations will be reviewed at the meeting on Sept 22. Information will be shared next week.

Community Living Essex County/Windsor: Passed mandatory vaccine policies for both Windsor and Essex; Ruthven Apple Festival flyer

LDAWE: No report

Up About Down: No report

IAIEC: IEP Info Session Monday October 4, 2021

Autism Ontario: No report

15. Closing Prayer: Lisa Soulliere

16. Adjournment 6:37pm

Next Meeting Thursday, October 21, 2021 6:00pm.

Please notify Jeri Linton by e-mail jeri_linton@wecdsb.on.ca or by phone 519-253-2481 ext. 1225 of your or your alternate's intent to attend.



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

Meeting Date:
November 23, 2021

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☐ Approval ☒

PRESENTED BY: Senior Administration

SUBMITTED BY: Emelda Byrne, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: ANNUAL HONORARIA REVIEW

RECOMMENDATION:

That approval be given to establish honoraria for Board Members for the period from December 1, 2021 to November 14, 2022 in the amounts of \$9,842.36 for Trustees, \$12,849.24 for Vice-Chair and \$15,856.11 for Chair; and

That the Board approve maintaining the annual honorarium for the Board Chaplain at the current level of \$4,000.

SYNOPSIS:

To review the annual honorarium for the Board Chaplain, and establish honoraria for trustee board members to take effect on December 1, 2021 through November 14, 2022.

BACKGROUND COMMENTS:

Trustee Honorarium

Trustee honoraria are established annually in accordance with the *Education Act* and Ontario Regulation 357/06 *Honoraria for Board Members*, and Board Policy T:06 Honoraria for Trustees. The current four-year term of office for the Board of Trustees runs from December 1, 2018 to November 14, 2022.

Honorarium calculations for the fourth year of the 2018-22 term of office, commencing December 1, 2021 and ending November 14, 2022, are outlined in the table on the following page:

Component	Trustee	Vice-Chair	Chair
1. BASE AMOUNT:			
Base Amount	\$5,900.00	\$5,900.00	\$5,900.00
Base Amount Additions	0.00	2,500.00	5,000.00
2. ENROLMENT AMOUNT:			
Enrolment Amount	3942.36	3,942.36	3,942.36
Enrolment Amount Additions	0.00	506.88	1013.75
3. ATTENDANCE AMOUNT:	0.00	0.00	0.00
4. DISTANCE AMOUNT:	0.00	0.00	0.00
Current Year Totals	\$9,842.36	\$12,849.24	\$15,856.11
Previous Year Totals	\$9,832.74	\$12,838.38	\$15,844.02
DIFFERENCE (%)	0.10%	0.08%	0.08%

There are four components to the Trustee Honoraria as follows:

1. Base Amount:

This component represents an annual base amount that does not exceed \$5,900 for all trustees.

Base Amount Additions (Chair and Vice-Chair):

An additional annual amount of \$2,500 for the Vice-Chair and \$5,000 for the Chair for each year of the term of office is provided.

2. Enrolment Amount:

The enrolment amount limit is recalculated annually. WECD SB has elected, through its Policy T:06 Honoraria for Trustees, to implement this component of the honoraria at 100%. The maximum limit is tied to the estimate of the board's day school average daily enrolment (ADE) for the previous year. For example, the 2021-22 enrolment amount would be based on the board's day school estimate for the 2020-21 school year that was reported in August 2020. The 2020-21 estimated ADE was 20,275 full-time equivalent (FTE) pupils of the Board. When multiplied by \$1.75 and divided by 9 trustees, this yields an enrolment amount of \$3,942.36 for each trustee.

Enrolment Amount Additions (Chair and Vice-Chair):

An additional annual amount for the Vice-Chair calculated for each year of the term of office is determined by taking the estimated ADE and multiplying it by \$0.025. As noted above, the 2020-21 estimated ADE was 20,275 FTE pupils of the Board. When multiplied by \$0.025, this yields an additional amount of \$506.88 for the Vice-Chair. An additional annual amount for the Chair is calculated for each year of the term of office by taking the estimated ADE and multiplying it by \$0.05 yielding an additional amount of \$1,013.75 for the Chair.

3. Attendance Amount:

A board may pay up to \$50 for attendance at a meeting of a committee of the board that is *required to be established by an act or regulation*. Boards may not pay an attendance amount for attending other meetings. WECD SB has elected, through its Policy T:06 Honoraria for Trustees, not to implement this component of the honoraria.

4. Distance Amount:

The Board does not qualify for a distance amount. The distance amount is only applicable in a Board with an area of jurisdiction greater than 9,000 square kilometres and to a trustee whose residence is more than 200 kilometres from the place where the Board meeting is held.

Student Trustee Honorarium

In accordance with Ontario Regulation 7/07 *Student Trustees* and Board Policy T:01 Student Trustees, the honoraria for student trustees is set at \$2,500.00 per term, which current term extends from August 1, 2021 to July 31, 2022.

Board Chaplain Honorarium

At the November 27, 2018 Board Meeting, the Board of Trustees approved an increase in the annual honorarium for the Board Chaplain to \$4,000 from the previous level of \$3,500. Historical levels of Board Chaplain Honorarium are provided below:

<u>Effective Date</u>	<u>Annual Honorarium</u>
September 1, 2018	\$4,000
November 9, 2010	\$3,500
September 1, 2007	\$3,000
Pre September 2007	\$2,600

As the honorarium for Board Trustees has been stable for the past few years and the \$2,500 honorarium for Student Trustees has remained fixed under Ministry regulation, it is being recommended that no adjustment be made to the Board Chaplain honorarium at this time.

FINANCIAL IMPACT:

The cost of providing honorarium components as prescribed by Ontario Regulation 357/06 is fully funded by the Ministry of Education. The above calculated honoraria for the period of December 1, 2021 to November 14, 2022 are as follows: \$9,842.36 for Trustees, \$12,849.24 for Vice-Chair and \$15,856.11 for Chair.

TIMELINES:

The annual trustee honoraria amounts apply for the December 1, 2021 to November 14, 2022 year. Honoraria for the 2022-23 year will be established in the fall of 2022.

APPENDICES:

Not applicable.

ON-LINE RESOURCES:

- Ontario Regulation 357/06 Honoraria for Board Members
<http://www.ontario.ca/laws/regulation/060357>
- Ontario Regulation 7/07 Student Trustees
<http://www.ontario.ca/laws/regulation/070007>
- Board Policy T:06 Honoraria for Trustees
<https://www.wecdsb.on.ca/common/pages/DisplayFile.aspx?itemId=4366899>
- Board Policy T:01 Student Trustee - Policy
<https://www.wecdsb.on.ca/common/pages/DisplayFile.aspx?itemId=29327520>

REPORT REVIEWED BY:

<input checked="" type="checkbox"/>	EXECUTIVE COUNCIL:	Review Date:	November 16, 2021
<input checked="" type="checkbox"/>	EXECUTIVE SUPERINTENDENT:	Approval Date:	November 16, 2021
<input checked="" type="checkbox"/>	DIRECTOR OF EDUCATION:	Approval Date:	November 16, 2021



1325 California Avenue
Windsor, ON N9B 3Y6
CHAIRPERSON: Fulvio Valentinis
DIRECTOR OF EDUCATION: Emelda Byrne

Meeting Date:
November 23, 2021

BOARD REPORT

Public ☒ **In-Camera** ☐

PRESENTED FOR: Information ☐ Approval ☒

PRESENTED BY: Senior Administration

SUBMITTED BY: Emelda Byrne, Director of Education
Penny King, Executive Superintendent of Business

SUBJECT: **2020-21 FISCAL YEAR-END FINANCIAL STATEMENTS**

RECOMMENDATION:

That the Board approve the audited 2020-21 Fiscal Year-End Financial Statements.

SYNOPSIS:

The 2020-21 fiscal year-end financial statements have been completed, including review by the external auditors, and the auditors' report has been issued.

BACKGROUND COMMENTS:

Section 253 of the Education Act requires that all boards undertake an annual audit of their accounts and that the auditors express an opinion on the financial statements based on the audit. The Board's external auditor is the firm of BDO Canada LLP, and their report is attached hereto.

The work by the Board's external auditor for the audit of the Consolidated Financial Statements for the fiscal year ended August 31, 2021 has revealed no material concerns with the statements as prepared by Board Administration.

The financial statements and auditors' report were presented to the Audit Committee of the Board. The Audit Committee has recommended to the Board of Trustees that they approve the Audited Financial Statements for the fiscal year ended August 31, 2021.

FINANCIAL IMPACT:

District school boards are required to adopt Public Sector Accounting Board (PSAB) standards for local governments as their financial standards and publish financial statements that accord with that standard. The Ministry of Education also requires boards to submit annual financial forms that both accord with PSAB standards and provide reconciliations that comply with the funding requirements of the Education Act.

Results of Operations

At 2019-20 year-end, WECD SB reported a closing accumulated surplus of \$22,225,521. Following Ministry of Education review, this balance was restated as follows:

Balance at August 31, 2020 (per 2019-20 financial statements)	\$22,225,521
Ministry adjustments to audited 2018-19 financial statements	44,826
Ministry adjustments to audited 2019-20 financial statements	229,014
Restated Accumulated Surplus balance at September 1, 2020	<u>\$22,499,361</u>

When determining the in-year surplus or deficit as calculated for compliance with the funding requirements of the Education Act, the Ministry excludes certain revenue and expenditure items contained in the financial statements. For 2020-21, the in-year position for compliance purposes was determined as follows:

In-year revenues for compliance purposes	\$272,382,696
Less: In-year expenses for compliance purposes	268,767,012
In-year surplus for compliance purposes	<u>\$3,615,684</u>

The 2020-21 closing accumulated surplus is calculated as follows:

Restated Accumulated Surplus at September 1, 2020	\$22,499,361
In-year surplus	3,615,684
Closing Accumulated Surplus at August 31, 2021	<u>\$26,115,045</u>

Investment of Board Funds

In accordance with Board policy F:06 Investment of Board Funds, an annual investment report shall be provided to the Board of Trustees containing details of investments made during the fiscal year as required in Ontario Regulation 41/10 *Board Borrowing, Investing and Other Financial Matters*.

The Board did not make any investments during the fiscal year. The Board used excess cash for capital projects in order to reduce lending requirements from banks.

TIMELINES:

As noted earlier, school boards must complete both audited financial statements and Ministry of Education financial forms. The Board approved audited financial statements, notes and auditor's report are due to the Ministry of Education by December 3, 2021, and the financial forms were submitted electronically on November 15, 2021.

APPENDICES:

Consolidated Financial Statements - August 31, 2021 and Auditors' Report.

REPORT REVIEWED BY:

<input checked="" type="checkbox"/> EXECUTIVE COUNCIL:	Review Date:	November 16, 2021
<input checked="" type="checkbox"/> EXECUTIVE SUPERINTENDENT:	Approval Date:	November 16, 2021
<input checked="" type="checkbox"/> DIRECTOR OF EDUCATION:	Approval Date:	November 16, 2021

Windsor-Essex Catholic
District School Board
Consolidated Financial
Statements

For the year ended August 31, 2021

Draft

Windsor-Essex Catholic District School Board
Consolidated Financial Statements
For the year ended August 31, 2021

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MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Windsor-Essex Catholic District School Board are the responsibility of the Board's management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Board management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Audit Committee of the Board meets with external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to the Board's approval of the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the Board. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

Director of Education

November 23, 2021

Executive Superintendent of Business



Tel: 519-944-6993
Fax: 519-944-6116
www.bdo.ca

3630 Rhodes Drive
Building 100
Windsor, Ontario
N8W 5A4

Independent Auditor's Report

To the Board of Trustees of the
Windsor-Essex Catholic District School Board

Opinion

We have audited the consolidated financial statements of Windsor-Essex Catholic District School Board and its controlled entities (the Board), which comprise the consolidated statement of financial position as at August 31, 2021, the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at August 31, 2021, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004: B2 and Ontario Regulation 395/11 of the Financial Administration Act.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 1 in the financial statements, which describes the applicable financial reporting framework and the purpose of the financial statements. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation of the consolidated financial statements in accordance with the basis of accounting described in Note 1 to the consolidated financial statements, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads "BDO Canada LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants, Licensed Public Accountants
Windsor, Ontario
November 23, 2021

Windsor-Essex Catholic District School Board

Consolidated Statement of Financial Position

August 31,	2021	(Note 16) (restated) 2020
Financial assets		
Cash and cash equivalents (Note 2)	\$ 42,117,210	\$ 44,173,605
Accounts receivable (Note 3)	25,506,545	25,215,354
Accounts receivable capital - Government of Ontario (Note 3)	112,867,050	114,378,848
	<u>180,490,805</u>	<u>183,767,807</u>
Financial liabilities		
Temporary borrowing (Note 8)	5,479,441	6,319,441
Accounts payable and accrued liabilities	26,200,040	28,836,172
Net debenture debt (Note 7)	100,258,247	108,367,605
Deferred revenue (Note 4)	11,413,368	8,239,717
Employee benefits payable (Note 6)	42,062,899	40,845,299
Deferred capital contributions (Note 5)	187,342,899	187,991,571
	<u>372,756,894</u>	<u>380,599,805</u>
Net debt	<u>(192,266,089)</u>	<u>(196,831,998)</u>
Non-financial assets		
Tangible capital assets (Note 19)	216,922,207	216,797,455
Prepaid expenses	1,114,652	838,062
Inventories of supplies (Note 20)	1,077,226	-
	<u>219,114,085</u>	<u>217,635,517</u>
Accumulated surplus (Note 11)	<u>\$ 26,847,996</u>	<u>\$ 20,803,519</u>

Signed on Behalf of The Board

Director of Education_____
Chair for the Board

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Windsor-Essex Catholic District School Board

Consolidated Statement of Operations

For the year ended August 31,	(Unaudited Note 1) Budget 2021	2021	(Note 16) (restated) 2020
Revenues			
Provincial grant - grants for student needs	\$ 213,774,639	\$ 216,295,075	\$ 207,372,292
Local taxation	32,889,385	29,961,572	33,630,987
Amortization of deferred capital contributions including disposals (Note 5)	16,382,970	15,680,500	14,105,829
School generated funds	8,595,000	2,003,427	5,510,755
Provincial grants - other	2,694,682	8,782,120	2,698,467
Other fees and revenues	2,153,214	2,106,257	3,801,018
Investment income	240,000	292,517	492,306
	<u>276,729,890</u>	<u>275,121,468</u>	<u>267,611,654</u>
Expenses (Note 10)			
Instruction	200,320,505	200,068,229	191,730,189
Pupil accommodation	46,845,332	47,256,534	42,875,396
School generated funds	8,235,000	2,108,376	5,475,220
Transportation	9,302,488	9,153,348	8,882,504
Administration	6,873,294	6,797,981	6,574,026
Other	4,714,577	3,692,523	2,565,918
	<u>276,291,196</u>	<u>269,076,991</u>	<u>258,103,253</u>
Annual surplus	438,694	6,044,477	9,508,401
Accumulated surplus, beginning of year	-	20,803,519	11,295,118
Accumulated surplus, end of year	\$ -	\$ 26,847,996	\$ 20,803,519

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Windsor-Essex Catholic District School Board

Consolidated Statement of Cash Flows

		(Note 16) (restated)
For the year ended August 31,	2021	2020
Operations		
Annual surplus	\$ 6,044,477	\$ 9,508,401
Sources and (uses):		
Non-cash items including amortization, write downs and gain/loss on disposal	16,417,751	15,058,963
Deferred capital contributions revenue	(15,680,500)	(14,105,829)
Accounts receivable - other	6,939,680	(10,215,419)
Accounts receivable - delayed grant payment	(7,230,871)	204,801
Assets held for sale	-	211,080
Accounts payable and accrued liabilities	(2,636,133)	11,842,960
Deferred gain on disposal of restricted assets	-	(201,846)
Deferred revenues - operating	1,013,947	(1,006,359)
Employee benefits payable	1,217,600	(240,581)
Prepaid expenses	(276,589)	1,221,214
Inventories of supplies	(1,077,226)	-
	<u>4,732,136</u>	<u>12,277,385</u>
Capital transactions		
Proceeds on sale of tangible capital assets	-	378,702
Cash used to acquire tangible capital assets	(16,542,503)	(10,070,406)
	<u>(16,542,503)</u>	<u>(9,691,704)</u>
Financing		
Decrease in temporary borrowing	(840,000)	(840,000)
Debt repaid	(8,109,358)	(7,709,071)
Decrease in accounts receivable capital - Government of Ontario	1,511,798	13,816,576
Net additions to deferred capital contributions	15,031,828	8,770,102
Increase in deferred revenues - capital	2,159,704	2,756,267
	<u>9,753,972</u>	<u>16,793,874</u>
Change in cash and equivalents	(2,056,395)	19,379,555
Cash and equivalents, beginning of year	<u>44,173,605</u>	<u>24,794,050</u>
Cash and equivalents, end of year	<u>\$ 42,117,210</u>	<u>\$ 44,173,605</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Windsor-Essex Catholic District School Board

Consolidated Statement of Change in Net Debt

		(Note 16) (restated)
For the year ended August 31,	2021	2020
Annual surplus	\$ 6,044,477	\$ 9,508,401
Tangible capital asset activity		
Amortization of tangible capital assets	16,417,751	14,827,876
Proceeds on sale of tangible capital assets	-	378,702
Loss (gain) on sale of tangible capital assets - Net	-	231,088
Acquisition of tangible capital assets	(16,542,503)	(10,070,406)
Gain on sale allocated to deferred revenue	-	(201,846)
	(124,752)	5,165,414
Other non-financial asset activity		
Acquisition of supplies inventories	(1,077,224)	-
Acquisition of prepaid expenses	(1,114,652)	(838,060)
Use of prepaid expenses	838,060	2,059,274
	(1,353,816)	1,221,214
Change in net debt	4,565,909	15,895,029
Net debt, beginning of year	(196,831,998)	(212,727,027)
Net debt, end of year	\$ (192,266,089)	\$ (196,831,998)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1. Significant accounting policies

The consolidated financial statements are prepared by the management of Windsor-Essex Catholic District School Board in accordance with the basis of accounting described below.

(a) Basis of accounting

The consolidated financial statements have been prepared in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act.

The Financial Administration Act requires that the consolidated financial statements be prepared in accordance with the accounting principles determined by the relevant Ministry of the Province of Ontario. A directive was provided by the Ontario Ministry of Education within memorandum 2004:B2 requiring school boards to adopt Canadian public sector accounting standards commencing with their year ended August 31, 2004 and that changes may be required to the application of these standards as a result of regulation.

In 2011, the government passed Ontario Regulation 395/11 of the Financial Administration Act. The Regulation requires that contributions received or receivable for the acquisition or development of depreciable tangible capital assets and contributions of depreciable tangible capital assets for use in providing services, be recorded as deferred capital contributions and be recognized as revenue in the statement of operations over the periods during which the asset is used to provide service at the same rate that amortization is recognized in respect of the related asset. The regulation further requires that if the net book value of the depreciable tangible capital asset is reduced for any reason other than depreciation, a proportionate reduction of the deferred capital contribution along with a proportionate increase in the revenue be recognized. For Ontario school boards, these contributions include government transfers, externally restricted contributions and, historically, property tax revenue.

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian Public Sector Accounting Standards which require that

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS 3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS 3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS 3510.

As a result, revenue recognized in the statement of operations and certain related deferred revenues and deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1. Significant accounting policies (continued)

(b) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Windsor-Essex Catholic District School Board ("the Board") and which are controlled by the Board.

School generated funds, which include the assets, liabilities, revenues and expenses of various organizations that exist at the school level and which are controlled by the Board are reflected in the consolidated financial statements.

(c) Trust funds

Trust funds and their related operations administered by the Board are not included in the consolidated financial statements as they are not controlled by the Board, with the exception of bursaries funds held in trust as noted in Note 2.

(d) Cash and cash equivalents

Cash and cash equivalents comprise of cash on hand, demand deposits and short-term investments. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

(e) Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed.

(f) Deferred capital contributions

Contributions received or receivable for the purpose of acquiring or developing a depreciable tangible capital asset for use in providing services, or any contributions in the form of depreciable tangible assets received or receivable for use in providing services, shall be recognized as deferred capital contributions as defined in Ontario Regulation 395/11 of the Financial Administration Act. These amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized. The following items fall under this category:

- Government transfers received or receivable for capital purposes;
- Other restricted contributions received or receivable for capital purposes;
- Property taxation revenues which were historically used to fund capital assets.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1. Significant accounting policies (continued)

(g) Retirement and other employee future benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, health care benefits, dental benefits, retirement gratuities, worker's compensation and long term disability benefits.

As part of ratified labour collective agreements for unionized employees that bargain centrally, and ratified central discussions with the principals and vice-principals associations, the following Employee Life and Health Trust (ELHT) was established in 2016-2017: Ontario English Catholic Teachers' Association (OECTA). The following ELHTs were established in 2017-2018: Canadian Union of Public Employees (CUPE) and Ontario Non-union Education Trust (ONE-T) for non-unionized employees including principals and vice-principals. Employees represented by UNIFOR were transferred to the OECTA ELHT as of November 1, 2018. The ELHTs provide health, dental and life insurance benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff) and other school board staff. Currently ONE-T ELHT also provides benefits to individuals who retired prior to the school board's participation date into the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements and employee groups, the Board continues to provide health, dental and life insurance benefits for retired individuals that were previously represented by the following unions/federations: CUPE and UNIFOR.

The Board has adopted the following policies with respect to accounting for these employee benefits:

(i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimates of salary escalation, accumulated sick days at retirement, insurance and health care cost trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities is actuarially determined using the employee's salary, banked sick days (if applicable), years of service as at August 31, 2012 and management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1. Significant accounting policies (continued)

(g) Retirement and other employee future benefits (continued)

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation and long-term disability, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

(ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System pension, are the employer's contributions due to the plan in the period.

(iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

(h) Tangible capital assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as interest related to financing during construction. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1. Significant accounting policies (continued)

(h) Tangible capital assets (continued)

Tangible capital assets, except land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Estimated useful life in Years
Land improvements with finite lives	15
Buildings and building improvements	40
Portable structures	20
Other buildings	20
First-time equipping of schools	10
Furniture	10
Equipment	5-15
Computer hardware	3
Computer software	5
Vehicles	5-10
Leasehold improvements	over the lease term

Assets under construction and assets that relate to pre-acquisition and pre-construction costs are not amortized until the asset is available for productive use.

The useful life for computer hardware was revised from five years to three years based on new information related to the actual life of the assets. As such, additional amortization has occurred for these assets as needed to bring the net book value in line with this new policy. The impact of this change is \$443,063.

Land permanently removed from service and held for resale is recorded at the lower of cost and estimated net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service and held for resale cease to be amortized and are recorded at the lower of carrying value and estimated net realizable value. Tangible capital assets which meet the criteria for financial assets are reclassified as "assets held for sale" on the Consolidated Statement of Financial Position.

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

(i) Government transfers

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

1. Significant accounting policies (continued)

(i) Government transfers (continued)

If government transfers contain stipulations which give rise to a liability, they are deferred and recognized in revenue when the stipulations are met.

Government transfers for capital are deferred as required by Regulation 395/11, recorded as deferred capital contributions (DCC) and recognized as revenue in the Consolidated Statement of Operations at the same rate and over the same periods as the asset is amortized.

(j) Investment income

Investment income is reported as revenue in the period earned.

When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development charges and special education forms part of the respective deferred revenue balances.

(k) Budget figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model.

(l) Use of estimates

The preparation of consolidated financial statements in conformity with the basis of accounting described in Note 1(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to estimates include employee future benefits. In addition, estimates have been made of the historical cost and useful lives of certain tangible capital assets as a result of the implementation of Section 3150 of the Public Sector Accounting Handbook. Actual results could differ from these estimates.

(m) Property tax revenue

Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

2. Cash and cash equivalents

Cash and cash equivalents include the following:

	2021	(Note 16) (restated) 2020
Cash in bank	\$39,032,409	\$ 40,985,288
School funds	2,678,012	2,782,962
Bursary funds, in trust	377,564	376,130
Petty cash	29,225	29,225
	<u>\$42,117,210</u>	<u>\$ 44,173,605</u>

3. Accounts receivable

(i) Accounts receivable - Government of Ontario

The Province of Ontario (Province) replaced variable capital funding with a one-time debt support grant in 2009-10. The Board received a one-time grant that recognized capital debt as of August 31, 2010 that was supported by the existing capital programs. The Board receives this grant in cash over the remaining term of the existing capital debt instruments. The Board may also receive yearly capital grants to support capital programs which would be reflected in this account receivable.

The Board has an account receivable from the Province of Ontario of \$112,867,050 as at August 31, 2021 (2020 - \$114,378,848) with respect to capital grants.

(ii) Accounts receivable

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the Ministry will delay a portion of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of the delayed grant payments included in accounts receivable at August 31, 2021 is \$14,746,765 (2020 - \$7,515,594).

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

4. Deferred revenue

Revenues received and that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the Consolidated Statement of Financial Position.

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31, 2021 is comprised of:

	(Note 16) (restated) Balance as at August 31, 2020	Externally restricted revenue received	Revenue recognized in the period	Transfers (to) deferred capital contributions in the period	Balance as at August 31, 2021
Legislative grants operating	\$ 29,510	\$ 29,960,570	\$ (29,951,797)	\$ -	\$ 38,283
Restricted operating grants	115,624	7,355,344	(7,404,034)	-	66,934
Third party operating grants	695,526	1,872,595	(818,731)	-	1,749,390
Other Ministry of Education Grants - Capital	-	778,230	-	(778,230)	-
Restricted capital grants	1,548,427	15,935,242	(12,897,692)	(734,410)	3,851,567
Proceeds of disposition - regular	5,581,710	(2,015,687)	-	-	3,566,023
Proceeds of disposition - other	268,920	-	(143,436)	-	125,484
Proceeds of disposition Minister Exemptions	-	2,015,687	-	-	2,015,687
School generated capital funds	-	55,779	-	(55,779)	-
Total deferred revenue	\$ 8,239,717	\$ 55,957,760	\$ (51,215,690)	\$ (1,568,419)	\$11,413,368

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

5. Deferred capital contributions

Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets in accordance with regulation 395/11 that have been expended by year end. The contributions are amortized into revenue over the life of the asset acquired.

	2021	(Note 16) (restated) 2020
Balance, beginning of year	\$ 187,991,571	\$ 193,327,298
Additions to deferred capital contributions	15,031,828	9,178,046
Revenue recognized in the period - amortization and write-downs	(15,680,500)	(14,105,829)
Revenue recognized in the period - disposals	-	(407,944)
Balance, end of year	<u>\$ 187,342,899</u>	<u>\$ 187,991,571</u>

6. Retirement and other employee future benefits

Retirement and other employee future benefit liabilities

	2021			(Note 16) (restated) 2020
	Retirement benefits	Other future employee benefits	Total employee future benefits	Total employee future benefits
Accrued employee future benefit obligations	\$ 38,734,568	\$ 3,015,875	\$41,750,443	\$ 45,827,885
Unamortized actuarial (gain) loss	(312,456)	-	(312,456)	4,982,586
Employee future benefits liability	<u>\$39,047,024</u>	<u>\$ 3,015,875</u>	<u>\$42,062,899</u>	<u>\$ 40,845,299</u>

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

6. Retirement and other employee future benefits (continued)

Retirement and other employee future benefit expenses

			2021	(Note 16) (restated) 2020
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
Current year benefit cost	\$ 34,475	\$ 660,893	\$ 695,368	\$ 298,194
Interest on accrued benefit obligation	579,596	38,672	618,268	868,344
Recognition of unamortized actuarial losses (gain) on plan amendments/curtailments	3,461,646	110,027	3,571,673	1,842,946
Employee future benefit expenses ¹	\$ 4,075,717	\$ 809,592	\$ 4,885,309	\$ 3,009,484

¹ Excluding pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, described below.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

6. Retirement and other employee future benefits (continued)

Actuarial assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2021 are based on the most recent actuarial valuations of future events determined for accounting purposes as at August 31, 2021 and based on updated average daily salary and banked sick days (if applicable) as at August 31, 2021. These valuations take into account plan changes and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2021 (%)	2020 (%)
Inflation	1.5	1.5
Wage and salary escalation	0	0
Insurance and health care cost escalation	4.5 - 7.00	4.5 - 7.25
Discount on accrued benefit obligations	1.80	1.40

Retirement benefits

(i) Ontario Teachers' Pension Plan

Teachers and related employee groups are eligible to be members of Ontario Teachers' Pension Plan. Employer contributions for these employees are provided directly by the Province of Ontario. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's consolidated financial statements.

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rate of pay. The Board does not have direct access to information regarding the deficit calculation of the fund nor its impact on the contribution rates, except as disclosed periodically by OMERS. As of December 31, 2020 the funded ratio for the OMERS plan was 97% (2019 - 97%). The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2021, the Board contributed \$3,552,042 (2020 - \$3,411,234) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

6. Retirement and other future employee benefits (continued)

(iii) Retirement Gratuities

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The amount of gratuities payable to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at August 31, 2012.

(iv) Retirement Life Insurance and Health Care Benefits

The Board provides life insurance, dental and health care benefits to certain employee groups after retirement until the members reach 65 years of age and for certain employee groups for life. The premiums are based on the Board experience and retirees' premiums are subsidized by the Board. The benefit costs and liabilities related to the plan are included in the Board's consolidated financial statements.

Other employee future benefits

(i) Workplace Safety and Insurance Board Obligations

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. School boards are required to provide salary top-up to a maximum of 4.5 years for employees receiving payments from the Workplace Safety and Insurance Board, where the collective agreement negotiated prior to 2012 included such provision.

(ii) Long-term Disability Salary Compensation

The costs of salary compensation paid to employees on long-term disability leave are fully insured and are not included in the defined benefits plan.

(iii) Sick Leave Top-up Benefits

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$398,192 (2020 - \$100,110). For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2021, and is based on the average daily salary and banked sick days of employees as at August 31, 2021.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

7. Net debenture debt

Net debenture debt reported on the Consolidated Statement of Financial Position is comprised of the following:

		(Note 16) (restated) 2020
	2021	
Debenture #06-01; 5.070%; maturing April 2031	\$ 24,825,109	\$ 26,690,699
Debenture #09-10; 4.947%; maturing May 2035	20,913,436	21,929,052
Debenture #03-05; 5.800%; maturing November 2028	14,208,065	15,682,684
Debenture #02-01; 5.900%; maturing October 2027	13,215,936	14,841,358
Debenture #13-02; 4.037%; maturing October 2028	10,937,949	12,171,550
Debenture #06-03; 4.560%; maturing November 2031	4,515,287	4,844,057
Debenture #09-01; 5.062%; maturing March 2034	3,640,258	3,837,825
Debenture #12-01; 3.564%; maturing March 2037	3,572,339	3,738,062
Debenture #10-01; 5.232%; maturing April 2035	1,835,565	1,923,454
Debenture #11-01; 3.97%; maturing November 2036	1,492,783	1,561,355
Debenture #13-01; 3.799%; maturing March 2038	1,101,520	1,147,509
Net debenture debt	<u>\$ 100,258,247</u>	<u>\$ 108,367,605</u>

Principal and interest payments relating to net debenture liabilities of \$100,258,247 outstanding as at August 31, 2021 are due as follows:

	Debenture principal payments	Debenture interest payments	Total
2021-22	\$ 8,530,813	\$ 4,945,128	\$ 13,475,941
2022-23	8,974,573	4,501,367	13,475,940
2023-24	9,441,838	4,034,102	13,475,940
2024-25	9,933,874	3,542,066	13,475,940
2025-26	10,452,014	3,023,926	13,475,940
Thereafter	52,925,135	9,034,845	61,959,980
	<u>\$ 100,258,247</u>	<u>\$ 29,081,434</u>	<u>\$ 129,339,681</u>

Interest on debenture debt amounted to \$5,221,465 (2020 - \$5,633,877).

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

8. Temporary borrowing

Temporary borrowing consists of the following:

		(Note 16) (restated) 2020
	2021	
Demand capital expenditure credit bearing loan interest at the lower of prime minus 0.25% (2020 - prime minus 0.25%) or bankers acceptance plus 0.75% (2020 - 0.75%) stamping fee. Repayable in regular monthly payments of \$70,000.	\$ 5,479,441	\$ 6,319,441

The Board has lines of credit available to the maximum of \$18 million (2020 - \$18 million) to address operating requirements which is unused at year end, and \$5.55 million (2020 - \$10 million) for long term capital projects, for which \$70,000 (2020 - \$3.7 million) is unused at year end.

The Board has four additional capital bridge credit loans available for use with loan interest at lower of prime minus 0.25% or bankers acceptance plus 0.75% stamping fee. At year end the loans were not in use.

All loans are unsecured, due on demand and are in the form of bankers' acceptance notes and bank overdrafts.

9. Debt charges and interest

The expenditure for debt charges includes principal and interest payments as follows:

		(Note 16) (restated) 2020
	2021	
Principal payments on long-term liabilities	\$ 8,109,358	\$ 7,709,071
Interest payments on long-term liabilities	5,221,465	5,633,877
	<u>\$13,330,823</u>	<u>\$ 13,342,948</u>

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

10. Expenses by object

The following is a summary of the expenses reported on the Consolidated Statement of Operations by object:

	(Unaudited) Budget 2021	Actual 2021	(Note 16) (restated) Actual 2020
Expenses			
Salary and wages	\$ 179,941,672	\$ 179,425,308	\$ 173,096,909
Employee benefits	32,074,935	34,071,153	30,726,783
Supplies and services	22,996,463	18,350,316	19,324,394
Amortization of tangible capital assets	17,105,019	16,417,750	15,060,758
Fees and contractual services	12,352,609	11,369,016	10,973,092
Interest charges on capital	5,346,817	5,291,137	5,775,845
Other	5,000,445	3,186,514	2,142,416
Rental expenditures	886,801	755,098	714,602
Staff development	586,435	210,699	288,454
	<u>\$ 276,291,196</u>	<u>\$ 269,076,991</u>	<u>\$ 258,103,253</u>

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

11. Accumulated surplus

Accumulated surplus consists of the following:

		(Note 16) (restated)
	2021	2020
Non-designated surplus	\$ 11,592,525	\$ 9,630,617
Amounts restricted for future use of the Board:		
Benefit plan	1,050,626	995,961
Committed sinking fund interest earned	901,996	965,516
Committed for employee future benefit phase-in	5,000,000	5,000,000
Committed for capital projects	2,252,631	590,000
Committed for post retirement liability final phase-in	5,145,461	5,145,461
School renewal program	171,786	171,786
	14,522,500	12,868,724
Amounts to be covered in the future:		
Retirement health, dental, life insurance plans	(16,718,423)	(18,371,703)
Employee future benefits - other than retirement gratuity	(3,556,452)	(3,556,452)
Interest accrual	(1,664,511)	(1,809,628)
	(21,939,386)	(23,737,783)
Other:		
School generated funds	2,662,150	2,767,099
Revenues recognized for land	20,010,207	19,274,862
	22,672,357	22,041,961
	\$ 26,847,996	\$ 20,803,519

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

12. Ontario School Board Insurance Exchange (OSBIE)

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000,000 (2020 - \$27,000,000) per occurrence.

The ultimate premiums over a five year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires December 31, 2021.

13. Contractual obligations and contingent liabilities

(a) Contractual obligations:

The Board has ongoing commitments over the next five years as follows:

2021-22	\$ 2,003,925
2022-23	1,846,965
2023-24	964,373
2024-25	411,333
2025-26	289,748
Thereafter	<u>1,481,628</u>
	<u>\$ 6,997,971</u>

As at August 31, 2021, the Board is committed to capital expenditures in the amount of \$35,429,004 (2020 - \$2,240,921).

(b) Contingent liabilities:

In the normal course of operations, the Board becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at August 31, 2021 cannot be predicted with certainty, it is the opinion of the Board that their resolution will not have a material adverse effect on the Board's financial position or results of operation.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

14. Transportation

On January 20, 2003, the Board entered into an agreement with the Greater Essex County District School Board and Conseil scolaire catholique Providence in order to provide common administration of student transportation within the district. On September 10, 2009, a new agreement was entered into and included the Conseil scolaire Viamonde. The consortium agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the school boards. Under the formal agreement, decisions related to the financial and operating activities were shared. No partner was in a position to exercise unilateral control.

On July 18, 2013, the Board, along with the three other named school boards, formed a new corporation known as Service de Transport Des Eleves - Windsor-Essex - Student Transportation Services. On August 26, 2013, approval was given for the Board to enter into an agreement with the three other school boards specifying the terms and conditions of the new entity. Transportation services are now provided under the auspices of this corporation.

The Board's consolidated statements reflect proportionate consolidation, whereby they include the assets that it controls, the liabilities that it has incurred, and its pro-rata share of revenues and expenses. Total expenses of the corporation at August 31, 2021 were \$26,592,886 (2020 - \$25,622,889). The Board's pro-rata share of expenses at August 31, 2021 was \$9,153,348 (2020 - \$8,882,504).

15. Financial instruments

(a) Interest rate risk:

Interest rate risk represents the risk to the Board's operations that arises from fluctuations in interest rates and the degree of volatility of these rates. The Board is exposed to interest rate risk since the interest on the bank short-term borrowings is at variable rates.

(b) Fair value:

Fair values approximate amounts at which financial assets and liabilities would be exchanged between willing parties based on current markets for instruments of the same risk and materiality. The fair value of financial assets and liabilities approximate their carrying values.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

16. Comparative figures and prior period adjustment

Certain of the prior year figures, provided for the purpose of comparison, have been restated and/or reclassified to conform with the current year presentation.

17. Repayment of "55 School Board Trust" funding

On June 1, 2003, the Board received \$21,647,375 from the 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30 year agreement entered into with the Trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the Trust. Under the terms of the agreement, the 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the Trust of future provincial grants payable in respect of the NPF debt. As a result of this agreement, the liability in respect of the NPF debt is no longer reflected in the Board's financial position.

18. Impact of COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) global pandemic. The pandemic has had a significant impact on the global economy and the education system.

The Ontario Ministry of Education has provided new funding and authorized the redirection of existing funding towards the costs related to implementing safe reopening measures, staffing and procuring personal protective equipment.

For certain periods of time during the 2020/2021 school year education services were moved to a virtual learning platform. Schools were physically reopened in September 2021.

Given the dynamic nature of these circumstances, the duration and the related financial impact cannot be reasonably estimated.

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

19. Tangible capital assets

Cost	(Note 16) (restated) Balance at August 31, 2020	Additions and transfers	Disposals and transfers	Balance at August 31, 2021
Land	\$ 19,274,862	\$ 735,345	\$ -	\$ 20,010,207
Buildings	330,583,275	7,870,530	-	338,453,805
Land improvements	15,000,216	1,114,262	-	16,114,478
First time equipping	1,023,199	-	(106,878)	916,321
Computer software and hardware	5,044,951	1,147,200	(1,714,300)	4,477,851
Portable structures	3,041,265	436,523	(80,600)	3,397,188
Equipment	550,959	5,976	(32,327)	524,608
Vehicles	714,284	-	-	714,284
Other buildings	374,981	-	-	374,981
Furniture	168,566	-	-	168,566
Construction in progress	787,033	5,232,667	-	6,019,700
Leasehold improvements	76,120	-	-	76,120
	<u>\$ 376,639,711</u>	<u>\$ 16,542,503</u>	<u>\$ (1,934,105)</u>	<u>\$ 391,248,109</u>

Accumulated amortization	(Note 16) (restated) Balance at August 31, 2020	Additions and transfers	Disposals and transfers	Balance at August 31, 2021
Land improvements	\$ 7,900,574	\$ 2,631,345	\$ -	\$ 10,531,919
Buildings	147,083,672	11,413,810	-	158,497,482
Other buildings	44,078	18,913	-	62,991
Portable structures	1,341,751	178,632	(80,600)	1,439,783
Leasehold improvements	76,120	-	-	76,120
First time equipping	704,832	96,976	(106,878)	694,930
Furniture	59,098	17,339	-	76,437
Equipment	150,335	58,856	(32,327)	176,864
Computer software and hardware	2,116,503	1,895,966	(1,714,300)	2,298,169
Vehicles	365,293	105,914	-	471,207
	<u>\$ 159,842,256</u>	<u>\$ 16,417,751</u>	<u>\$ (1,934,105)</u>	<u>\$ 174,325,902</u>

Windsor-Essex Catholic District School Board

Notes to Consolidated Financial Statements

August 31, 2021

19. Tangible capital assets (continued)

Net book value	(Note 16) (restated) Balance at August 31, 2020	Balance at August 31, 2021	Change
Land	\$ 19,274,862	\$ 20,010,207	\$ 735,345
Land improvements	7,099,642	5,582,559	(1,517,083)
Buildings	183,499,603	179,956,323	(3,543,280)
Other buildings	330,903	311,990	(18,913)
Portable structures	1,699,514	1,957,405	257,891
Construction in progress	787,033	6,019,700	5,232,667
Leasehold improvements	-	-	-
First time equipping	318,367	221,391	(96,976)
Furniture	109,468	92,129	(17,339)
Equipment	400,624	347,744	(52,880)
Computer software and hardware	2,928,448	2,179,682	(748,766)
Vehicles	348,991	243,077	(105,914)
	<u>\$ 216,797,455</u>	<u>\$ 216,922,207</u>	<u>\$ 124,752</u>

(i) Construction in progress

Construction in progress having a value of \$6,019,700 (2020 - \$787,033) has not been amortized. Amortization of these assets will commence when the assets are put in service.

(ii) Write-down of tangible capital assets

The write-down of tangible capital assets during the year was \$nil (2020 - \$nil).

20. In-Kind Transfers from the Ministry of Government and Consumer Services

The Board has recorded entries, both revenues and expenses, associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies and equipment (CSE) received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$782,619 with expenses based on use of \$782,619. Additionally, in-kind deferred revenue was recorded in the amount of \$1,077,226 with an equal offset amount in PPE/CSE supply inventory on hand.